



# **City of Cody**

## **City of Cody, Wyoming FY24 Budget**



**Adopted Version - 7/01/2023**



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# **INTRODUCTION**

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# Budget Message

Honorable Mayor Matt Hall and the Cody City Council,

We respectfully present the Fiscal Year 2023-2024 City of Cody final budget. The City's budget is a comprehensive plan built on conservative financial principles that encompasses the Council's goals for providing services to meet the needs of our citizens and visitors. The budget process is essentially a year-round activity with priorities, objectives, and challenges discussed throughout the year.

The City of Cody utilizes a priority-based budgeting model. The underlying philosophy of this model is about how a government entity should invest resources to meet its stated objectives. It helps to better articulate why the services offered exist, what price is paid for them, and, ultimately, what value they offer citizens. By presenting the budget from a program perspective, it provides the Council with more detailed information to utilize when developing priorities, making decisions, and guiding the community.

## Budget Development

The budget development began in February 2023 with the leadership team reviewing and updating the 10-year capital improvements plan and personnel requests. The proposed capital projects budget and the personnel package were reviewed by the City Council at a work session in March. In April, the department heads met over three days to develop the proposed budget for Council consideration during the May Council budget work sessions. In addition to adhering to the City Council's established priorities, the leadership team also focused on the following:

- How do we serve the community through the department budgets;
- How do we run operations efficiently and effectively;
- How do we manage our resources to ensure that our infrastructure and technology needs are being maintained while preserving day-to-day operations;
- How do we keep our compensation package for employees competitive to improve recruitment and retention.

## Budget Strategy

The City of Cody has continued to focus on a balanced budget, prepared in a conservative manner, which allocates financial resources towards the most essential needs for the City of Cody and our citizens. The challenge of sustaining services is most acute in the General Fund and the leadership team is continually reviewing opportunities to reduce expenses without compromising services. There are numerous challenges that can affect the City's finances that are not known at the time a budget is prepared such as fluctuating economic conditions, changing revenues and costs, and staff turnover. The City's strategy for dealing with these budgeting challenges includes:

- Conservatively estimating revenues utilizing a 5-year history of actual revenues received, evaluating any known or anticipated factors that may influence revenues for the upcoming fiscal year, and evaluating revenue and economic data provided by the Wyoming Association of Municipalities and the Wyoming Economic Analysis Division.
- Budgeting all staff positions for a full fiscal year. Vacant positions and new positions are also budgeted to include family health insurance coverage. Savings will result in cases where a position is not filled until after the first of the fiscal year and/or if the new/replacement employee selects a lower level of insurance coverage than what was budgeted.
- Capital projects which are expected to be completed within one year are budgeted at full cost in the year they are expected to begin. If the project is not completed by the end of that fiscal year, the unspent amount is carried over into the next fiscal year's budget through a budget amendment.

Over the years, this philosophy has resulted in stable reserves in the General Fund, allowing the City to pursue much-needed capital improvements and replacements as well as maintain critical services to the community.



## Budget Components

There are multiple components to the sources and outlays reflected in the City of Cody's budget.

- Program revenue is derived from specific functional activities. Such revenue is utilized to support the day-to-day operations of the City.
- Program expenses are those direct expenses that are specifically associated with a service, program or department and are identifiable with a particular function. With the exception of revenue generated through non-exchange transactions such as sales tax and property tax, program expenses have an associated program revenue.
- Capital revenue is typically derived from funding received for the purchase of assets that will be used in City operations for a long period of time. Most capital revenue received by the City comes from federal and state grants and is designated for specific capital expenses.
- Capital expenses are incurred when the City spends money on acquiring or improving capital assets. In some cases, a capital expense will have associated capital revenue. Most capital expenses are funded through accumulated cash reserves or an operating surplus.
- Interfund transfers are an internal flow of assets from one fund to another. Although interfund transfers are shown as revenues and expenses on a budgetary basis, under Governmental Accounting Standards Board statements, interfund activity is not included in calculating cashflows from operating activities and is distinguished separately from revenues and expenses in financial statements.
- Other financing sources and uses include the sale of capital assets, debt extinguishments, long-term debt proceeds, and non-cash expenses such as depreciation and uncollectible write offs.

## Basis of Budgeting

Budgets are adopted on a basis consistent with generally accepted accounting principles ("GAAP"). Governmental Funds utilize the modified accrual basis of accounting under which revenues and related assets are recorded when measurable and available to finance operations during the year. Enterprise Funds use the accrual basis of accounting which recognizes revenues when earned and expenses when incurred. Annual operating budgets are adopted for all Governmental Funds except for the Capital Projects Fund in which effective budgetary control is achieved on a project-by-project basis when funding sources become available. All appropriations lapse at year-end.

## Fiscal Stability

Situations where a budget surplus or deficit may or may not exist does not represent the full picture of the City's fiscal condition. According to the International City/County Management Association (ICMA), *"There is no single measure that fully captures the financial condition of a governmental entity. Therefore, it is necessary to take a comprehensive approach that focuses on both external and internal fiscal factors. Financial condition is affected by a combination of environmental, political, fiscal and organizational factors."* Rather than relying solely on the existence of a budget surplus or deficit, the City utilizes the ICMA Financial Trend Monitoring System framework to assess and monitor the City's financial condition and prepare an annual trends report. [CLICK HERE](#) to view the most current financial trends report.

## City Council Priorities

The City Council adopted key policy and service priorities for the City of Cody which guide the allocation of resources through the budget and capital improvement program. These priorities ensure that organizational work plans and projects are developed to move the community towards the stated goals and objectives and to create a balanced and thriving community.





# Fiscal Year 2022-2023 Year End Projections

## Accomplishments

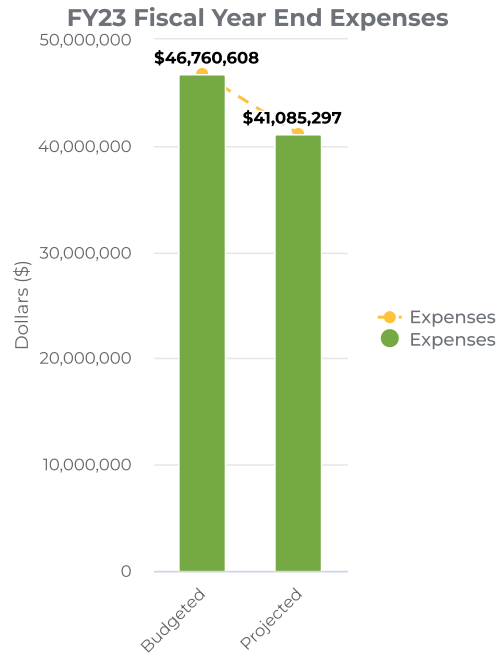
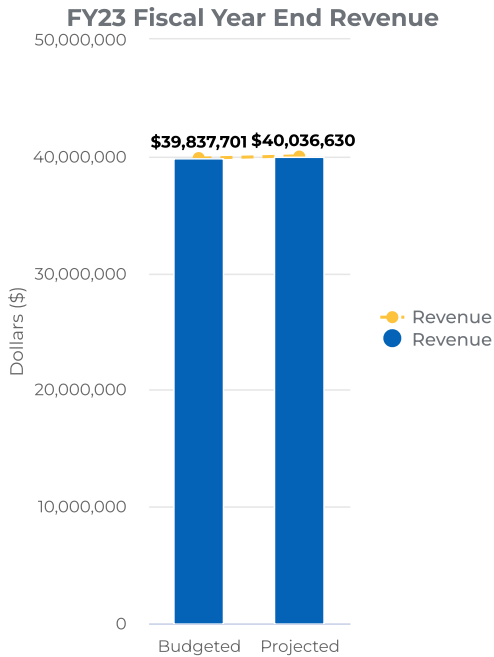
- Completed the carpet replacement and workstation remodel at City Hall.
- Completed the installation of a fire suppression system at the Cody Auditorium.
- Completed the ADA pedestrian ramp project. This project was completed using a grant from the Wyoming Department of Transportation.
- The City received a grant from the Wyoming Cultural Trust Fund for an artist's mural downtown.
- Submitted a grant application to the Department of Justice for an additional School Resource Officer position.

## Revenue and Expenses

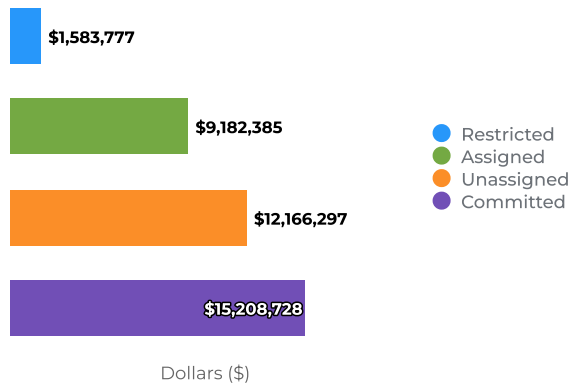
Due to stable sales and use tax receipts, an increase in property values, and better than expected interest earnings, City-wide revenue is projected to be approximately \$198k more than budgeted. City-wide expenses are projected to be approximately \$5.6m less than budgeted due to vacancy savings and delayed capital projects.

## Cash and Investments

City-wide cash and investment balances are projected to be approximately \$38.1m at the end of FY23. All funds are projected to meet or exceed their respective minimum (committed) balance and unassigned balances of approximately \$2.16m are projected for the end of the fiscal year.



## FY23 Projected Cash and Investments



# Fiscal Year 2023-2024 Budget

## Key Initiatives

- Carries forward unspent capital project budgets from FY23.
- Continues funding for crucial city-wide street maintenance projects.
- Sets aside funds for future capital and technology needs.
- Includes salary adjustments to keep the City's pay plan market competitive.
- Supports public safety initiatives by providing additional personnel and resources to support the police department's command structure.
- Exceeds the minimum reserve balance in all funds.
- Supports the City Council's established priorities for the community.

## Significant Changes from the FY23 Budget

- Personnel - employees are the lifeblood of the City, providing all the essential services necessary for the community. A well-trained and qualified workforce is critical to developing and maintaining high-quality services for our citizens and visitors. In FY22 the City hired a consulting firm to complete a compensation analysis to evaluate and compare the City's pay plan to pay plans of similar organizations and develop an updated step and grade scale. The FY24 budget continues the implementation of the consultant's recommendations, including a 2.5% step increase and a 6% adjustment to the pay scale for full-time and regular part-time employees. Due to the difficulty in hiring seasonal workers, the City also included a 5% hourly wage increase for seasonal positions in FY24.
- Capital Outlay - the FY24 budget includes \$5.6m in scheduled projects from the 10-year Capital Improvements Plan including approximately \$600k in delayed FY23 budgeted projects carried over into the FY24 budget.
- Public Safety - increased funding for the City's public safety partners was included in the FY24 budget in the amount of \$8,000. A new full-time lieutenant position was added to the Police Department to provide sufficient administrative oversight of the agency.

## Revenue and Available Resources

City-wide revenue and available resources for the FY24 budget is \$74.95m including \$38.13m in beginning funds. FY24 revenue of \$36.82m reflects a decrease of approximately 7.6% from the FY23 budget. Notable revenue items include:

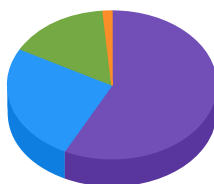
- estimated 13% increase in property tax revenue
- user rate increases in the utility funds
- interest earnings on investments
- increased direct distribution funding from the State
- decrease in interfund transfers

## Expenses

City-wide expenses for the FY24 budget are \$41.27m, a decrease of 11.7% from the FY23 budget. Notable expense items include:

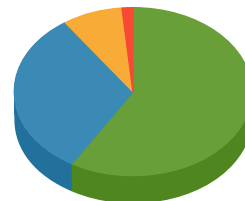
- increase in the employee compensation package
- addition of a new police lieutenant position
- an auditorium facility plan
- increased funding for public safety partners
- decrease in interfund transfers

FY24 Available Resources and Revenue



- Enterprise Funds 43,072,991
- General Fund 19,174,487
- Capital Projects Funds 11,693,661
- Special Revenue Funds 1,017,075

FY24 Expenses by Fund Type



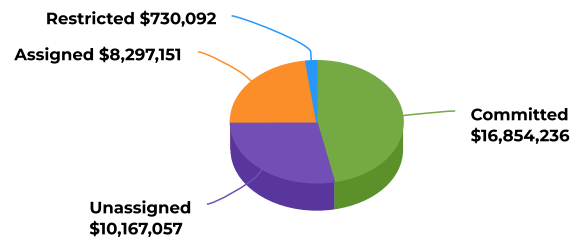
- Enterprise Funds (Budgeted) \$24,186,862.41
- General (Budgeted) \$13,106,575.65
- Capital Projects Funds (Budgeted) \$3,375,466.00
- Special Revenue Funds (Budgeted) \$604,337.00



## **Cash and Investments**

City-wide cash and investment balances are projected to be approximately \$36 million at the end of FY23. All funds are expected to meet or exceed the minimum balances required by the City Council.

### **FY24 Cash and Investments by Classification**



## **Conclusion**

The City of Cody has experienced unprecedented financial stability over the last three years. The infusion of \$3.36 million in funding from the CARES Act and the American Rescue Plan has enabled the City to dedicate financial resources to various needs which have been delayed, such as infrastructure, building maintenance, and staffing. Additionally, the City Council wisely set aside funds for future capital and technology needs. These savings will allow the City to continue necessary improvements and replacements during lean years when revenue sources are not as abundant or available.

Even with the additional funding, there are still factors that negatively affect the City's budget. Continued inflation and supply chain issues have driven up the costs for materials and services. Employee recruitment and retention efforts have also been affected, resulting in increased competition in the labor market and hiring difficulties. Therefore, the City must proceed with caution and maintain a conservative budget now and in the future to avoid creating an unsustainable financial plan. Ongoing operational needs must be met to continue providing the services our community and visitors have come to expect. There are over \$30 million dollars in General Fund capital improvement needs that have no secure funding sources, and the City is still heavily reliant on intergovernmental revenue sources that are controlled by the State of Wyoming. Sources for General Fund revenue available to cities and towns are limited by state statutes and the increasing growth in population and demand for services, coupled with significant capital improvement needs, will make the prioritization of the use of these revenues more difficult in future years.

Respectfully Submitted,

Barry A. Cook  
City Administrator

Leslie E. Brumage  
Finance Officer



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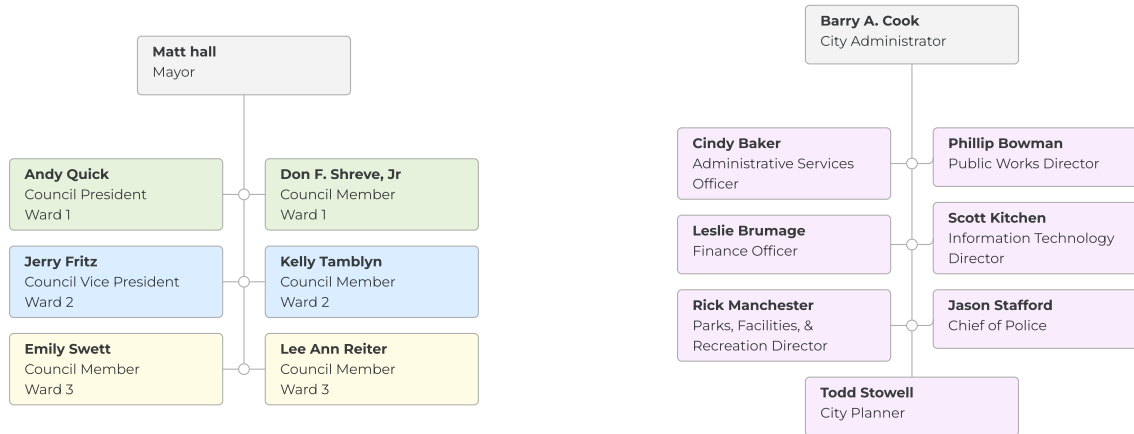
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# City of Cody Government

The City of Cody is represented by a Governing Body in the form of a City Council [↗](#) that includes a Mayor and six Council Members, each elected to serve their respective ward. [↗](#)

The City of Cody operates as a Mayor-Council form of government and by Charter Ordinance appoints a professional administrator to manage the daily operations and internal affairs of the City. Through a professional staff, the City Administrator ensures the provision of services and enforces policies adopted by the elected Mayor and Council.

As chief administrative officer, the City Administrator recruits, hires, terminates, and supervises City personnel while serving as chief adviser to the Mayor and Council. Other essential functions of the office of the City Administrator include preparing annual fiscal budgets, conducting various departmental meetings, and participating in intergovernmental activities.



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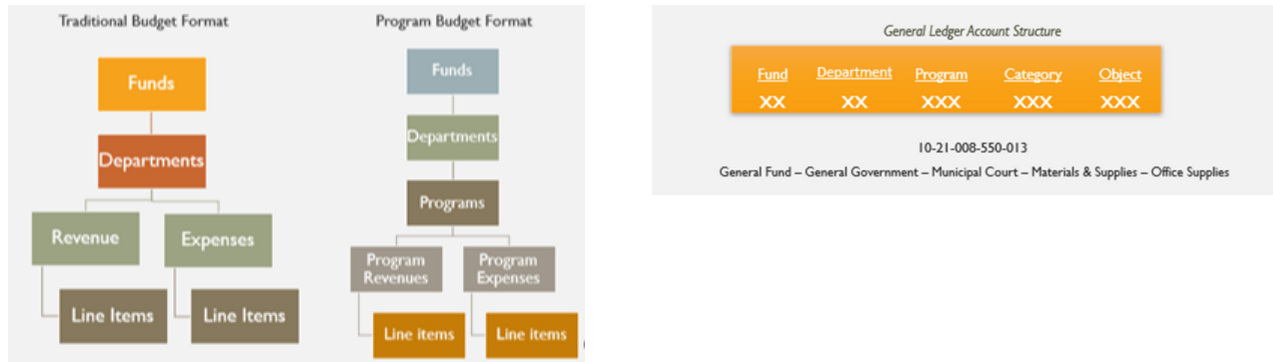
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# Budget Model

The City of Cody utilizes a program-based budgeting model to provide detailed costs of specific activities and services provided by the City of Cody. Whereas a traditional budgeting model reflects relationships between funds and departments, a program-based model focuses on the relationship between funds, departments, and programs with corresponding revenues and expenses for each program.

The chart of accounts structure under this budgeting model consists of five segments identifying each account's Fund, Department, Program, Category, and Object.



## Fund Classification and Descriptions

Funds are classified as either Government-Type or Business-Type in nature. Government-type funds are used to account for the revenues, expenditures, assets, and liabilities of tax-supported activities. Business-type funds are established to provide goods and services to the general public, such as the sale of water and electricity, and are operated in a manner similar to a private business where fees are charged to external users to support operations.

### Government-Type Funds

General Fund	The General Fund is the chief operating fund of the City and is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.
General Capital Projects Fund	The purpose of this fund is to accumulate reserves for the replacement and expansion of general fund capital assets.
Technology Replacement Fund	The purpose of this fund is to accumulate reserves for the replacement of certain technology devices.
Vehicle Replacement Fund	The purpose of this fund is to accumulate reserves generated from transfers from the General Fund and Enterprise Funds for the replacement of fleet vehicles and equipment.
Specific Purpose Tax Fund	The purpose of this fund is to account for the tax revenues generated from the additional 1-cent sales tax approved by voters in November 2016. The use of the tax dollars is restricted to the specific capital improvements outlined in the ballot.
Cody Public Art Fund	The purpose of this fund is to account for donations received for use in displaying art in public areas.
American Rescue Plan Fund	The purpose of this fund is to account for revenue received from the US Treasury under the American Rescue Plan Act and ensure funds are expended for allowable projects.



## Business-Type Funds

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Solid Waste Fund	The purpose of the Solid Waste Fund is to provide trash collection, disposal, and recycling services to residential and commercial customers within the City of Cody.
Water Fund	The purpose of the Water fund is to provide treated and raw water services to residential and commercial customers within the City of Cody.
Wastewater Fund	The purpose of the Wastewater Fund is to provide sewer collection and treatment services to residential and commercial customers within the City of Cody.
Electric Fund	The City of Cody operates an electric distribution system and purchases wholesale power from the Wyoming Municipal Power Agency for resale to residential and commercial customers within the City of Cody.
Storm Drainage Fund	The purpose of this fund is to maintain and improve storm drainage systems throughout the City of Cody.

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# Programs

Program-based budgeting, also called priority-based budgeting, is a structure where money is appropriated by functional area based on the nature of the activities performed within the program. Some programs, mostly Enterprise Fund programs, have revenues generated by the activities of the programs that help offset the cost of providing related services. When program revenue is insufficient or non-existent, a program deficit is the result. The City's budget includes the following programs:

<b>Finance &amp; Accounting</b>	Provides budget and accounting services for the City including budget development and implementation, debt administration, collection of delinquent accounts, cash and investment management, accounts payable, billing and payment processing, bank deposits, fixed asset records, risk management, and financial record keeping and reporting. Finance & Accounting is also responsible for coordinating audits, internal controls and furnishing financial and non-financial information to City officials, the leadership team, employees and the public.
<b>Human Resources &amp; Payroll</b>	Responsible for processing payroll and related reports, employee recruitment, selection and orientation, position classification and review, salary administration, benefit administration, employee relations and administration of the personnel policy.
<b>Information Technology</b>	Plans, develops and maintains the City's computer network, servers, personal computers and communication systems. It is also responsible for software programs and licensing, website and social media outlets. Support and training services are provided to all City staff.
<b>Grants Administration</b>	Responsible for processing and submitting grant applications for City projects, preparing grant reports and draw down requests, monitoring compliance with grant requirements, and tracking payments.
<b>City-Sponsored Events</b>	Responsible for the coordination and participation in City-sponsored events such as concerts in the park, ice cream social, 4 <sup>th</sup> of July festival, parades and similar community programs. Events within the City which require additional Police resources and time are also included such as funeral escorts and event processions, community outreach programs that establish and maintain public trust, positive police-community relationships and partnerships intended to foster a better understanding of the actions of Law Enforcement and develop a more participative community.
<b>City Facilities</b>	Performs maintenance and repairs to City owned and utilized facilities, responsible for ongoing operational issues and sets up facilities for City functions.
<b>Fleet Maintenance</b>	Provides preventative maintenance and repairs to all City vehicles and other municipal equipment. Responsible for the vehicle replacement program and purchasing of new and replacement fleet equipment.
<b>Municipal Court</b>	The Municipal Court has jurisdictional authority to arraign and try defendants in the determination of innocence or guilt. The types of cases heard in Municipal Court are violations of the provisions of the City of Cody municipal code and state statutes. Court staff prepares, schedules, monitors and supplies court case files for the judge, follows up on judgements, prepares arrest warrants, processes restitution and court cost payments and reports Court decisions on individual cases to other agencies. In addition, court staff collects and accounts for monies received from fees, fines and forfeitures.
<b>Utility Billing</b>	Responsible for the generation of bills for solid waste, water, wastewater and electric utility services provided to customers in the City. Responsible for assisting customers with account questions, new service set ups, service terminations, scheduling service orders and taking payments.



<b>Governing Body</b>	The legislative officers of the City consist of 6 Council members and a Mayor. Collectively, this body is called the City Council. The City Council is responsible for determining community needs and establishing immediate and long-range policies consistent with those needs. The Council appoints the City Administrator, City Attorney and Municipal Court Judge.
<b>City Administration</b>	The City Administrator's office provides administrative direction and coordination for the entire City organization. The City Administrator is charged with implementing legislative policies and managing all affairs of the City as directed by the Council. This division accomplishes these services with support from professional and technical staff throughout the various departments of the City.
<b>Pass Through Grants</b>	Responsible for processing and submitting grant applications for pass through projects, preparing grant reports and draw down requests, monitoring compliance with grant requirements, and tracking payments.
<b>City Clerk</b>	Responsible for processing business licenses and liquor licenses, maintains the City's records management system, keeps accurate records of ordinances, resolutions, minutes and Council agendas. Other related services include elections, public records request, switchboard communications and front desk customer service. Provides administrative support to City officials, the leadership team and other City staff.
<b>Outside Agency Support</b>	Financial support provided to non-profit and governmental organizations that provide services to the community as contracted by the City.
<b>Police Administration</b>	Provides administrative direction and support for the Police Department. Maintains day to day operations, documentation and workflow. Records management to ensure the preparation, processing, storage, retention, destruction and disposition of incident, traffic, and criminal records and warrants. Provide systems management, file maintenance, and quality control functions for the Police Department's records management system. Ensure all department records are properly maintained, distributed, filed, and purged in accordance with Federal and State guideline. Provide support to LEC CPD staff as applicable. Insure NIBRS compliant to the state and FBI.
<b>Code Enforcement</b>	Responsible for fair, consistent and equitable enforcement of local codes, ordinances and regulations. Gain voluntary compliance through pro-active community education and enforcement to prevent code violations, and public nuisance offenses from occurring on property throughout the city.
<b>Animal Control</b>	Responsible for fair, consistent and equitable enforcement of local animal control laws, ordinances and regulations. Gain voluntary compliance through pro-active community education and enforcement to prevent code violations, and public nuisance offenses from occurring on property throughout the city.
<b>Patrol &amp; Traffic</b>	Patrol Operations respond efficiently and effectively to the public's initial requests for emergency and non-emergency incidents. Where time, knowledge and skills permit, Patrol Officers perform follow-up investigations and successfully prosecute criminal offenders. Responsible for the primary action in the protection of life and property, crime prevention and maintaining law and order with in the community. Patrol is responsible for proactive, purposeful and highly visible patrol tactics and traffic enforcement into the daily patrol operations intended to reduce collisions and enhance safety on our roadways.
<b>Special Programs</b>	Units or groups of personnel that require specialized training, protective equipment and protocols to respond and manage significant incidents in the City of Cody, or as a regional resource that may assist other public safety agencies in the region.



<b>Investigations &amp; Evidence</b>	Responsible for conducting follow investigations of felony property crimes, violent crimes, and other serious crimes determined to require expertise, in-depth investigations or additional resources; successfully prosecute criminal offenders. Maintains proper storage, chain of custody, and disposal or disposition of all evidence brought to the police department to ensure the security and integrity of both the process and the property and evidence.
<b>School Resource Officer</b>	Establishes and maintains partnerships and working relationships with school administrators, staff, students and their parents to provide a safe school environment. Provide law enforcement and police services to the school, school grounds and areas adjacent to the schools. Investigate allegations of criminal incidents per police department policies and procedures.
<b>Parks Administration</b>	Responsible for organizing the caring for trees, turf, and natural areas. The supervisor assigns work to FT, RPT, seasonal and provisional employees. They arrange and direct work for fertilizer and herbicide applications. Trouble shooting problems and responding to complaints. Hiring adequate staff, managing the parks budget, vouchers and purchase cards. Administration is responsible for developing and monitoring budgets, reservations, grant and project administration, and personnel actions.
<b>Parks Maintenance &amp; Development</b>	Responsible for tree care, irrigation, playground equipment, mowing and trimming are regular activities. Staff develops planter designs and flower growing, care, and installations. Vandalism repair, supply stocking outside bathrooms is necessary. Seasonal snow removal for property adjacent to City parks.
<b>Athletic Fields</b>	Responsible for the maintenance and development of athletic fields. Maintenance includes striping, mowing, and trimming all take place. Soccer fields are overlaid at all parks. Soccer, football, and Lacrosse fields are held in City fields and parks and fields.
<b>Paths/Trails Maintenance &amp; Development</b>	Trails and pathways receive care for bathrooms, trash, vandalism, gravel repairs. Staff assists in construction, development, and volunteer oversight.
<b>Recreation Administration</b>	Recreation administration includes the Director, Rec Supervisor, Admin Assistant, FT rec employees and several regular PT, seasonal and provisional employees. Special events, front desk, reservations, child care, preschool and facility light cleaning. Development of programs and activities, brochure development, social media management. Administration is responsible for developing and monitoring budgets, vouchers, purchase cards, reservations, grant and project administration, and personnel actions. Provides support to Shoshone Recreation District, Cody Recreation Foundation and Park County Parks and Recreation.
<b>Recreation Youth Activities</b>	Responsibilities include youth programs, fitness, athletics, and After School Activities Program (ASAP) for school age youth. Expose participants to opportunities to experience a wide variety of affordable programs and special activities with the goal of enriching their physical and mental well-being.
<b>Recreation Adult Activities</b>	Responsibilities include adult programs, fitness, athletics, personal trainers, fitness equipment maintenance, and the City's wellness plan. Expose multi-generational participants to opportunities to experience a wide variety of affordable programs and special activities with the goal of enriching their physical and mental well-being.



<b>Recreation Special Events</b>	Recreation staff works closely with a variety of community businesses and individuals to continue to offer a number of unique programs such as Concerts in the Park, FREE live music during the summer on Thursday evenings in the City Park Bandshell. School's Out, Stay Safe--a safety program to encourage the public to recognize and utilize the Recreation Center as a safe place during out-of-school time.
<b>Aquatics Administration</b>	Responsible for the administration of aquatics-related programs offered at the Recreation Center. This division works with the dry side for events promoting the Center.
<b>Aquatics Youth &amp; Adult Activities</b>	Promotes water safety, leisure, fitness, competitive and recreation opportunities that enrich the lives of people. The aquatic facility is utilized for group reservations, birthday parties, swim lessons held year-round, private lessons, and program activities for homeschool kids and parents.
<b>Aquatics Safety Training</b>	Responsible for developing and implementing swim-based courses, train lifeguards, and instructors. Adult & Pediatric First Aid/CPR/AED, and Basic Babysitting Training.
<b>Athletics Administration</b>	Responsible for coordinating athletic events, recruiting referees, score keepers, coordinating facilities, and registrations.
<b>Athletics Youth Activities</b>	Includes baseball events, youth soccer and youth basketball.
<b>Athletics Adult Activities</b>	Includes volleyball, kickball, softball, and wiffleball.
<b>Athletics Mini Golf</b>	City owned and operated mini golf course open in the spring and summer as well as for special events.
<b>Recreation Facility Public &amp; Day Use</b>	Use of the recreation facility by members, non-members, groups, etc.
<b>Auditorium &amp; Clubroom</b>	The auditorium and clubroom are City facilities available for the public to rent for social gathering or business such as auctions or craft shows.
<b>Leased Facilities</b>	Facility functions for leased City-owned buildings include providing support for Senior Center, Chamber of Commerce campus, and Nichol Mall.
<b>Public Works Administration</b>	Provides administrative direction and support to the public works units; implements and enforces department policies and procedures; maintains day-to-day operations, documentation and workflow.
<b>Engineering</b>	Provides engineering direction, review and coordination for the City. Includes design review for all development proposals and capital improvement budget review.
<b>Planning, Zoning &amp; Subdivisions</b>	Maintain a current master plan for the community; updated the City's land use and subdivision regulations; implement and administer the City's land use and subdivision regulations and permitting processes; provides information regarding development rules and regulations, manages the Sheridan Ave sidewalk encroachment permit process.
<b>Building Inspection</b>	Responsible for enforcing building codes, performing inspections, issuing certificates of occupancy, and issuing and monitoring deficiency notices.
<b>Streets Maintenance</b>	Provides responsive and effective management and maintenance of streets, alleys, curbs, gutters and storm drainage.
<b>Sign Maintenance</b>	Installs and maintains all traffic control signs throughout the City in accordance with the Manual of Uniform Traffic Control.
<b>Street Sweeping</b>	Removal of dirt and debris from City roadways.
<b>Snow Plowing &amp; Snow</b>	Plowing of streets and the removal of accumulated snow.



<b>Solid Waste Administration</b>	Provides administrative direction and support for the Solid Waste functions; implements and enforces policies and procedures; maintains day-to-day operations, documentation and workflow.
<b>Solid Waste Collection</b>	Responsible for the collection of household and commercial solid waste and green waste within the municipal bounds.
<b>Solid Waste Disposal</b>	Responsible for the disposal of collected household and commercial solid waste at the landfill.
<b>Recycling</b>	Responsible for the diversion of recyclable materials from the waste stream.
<b>Hazardous Waste Collection</b>	Coordination with Park County and Park County Weed & Pest to collect hazardous waste materials.
<b>Grass Collection</b>	Responsible for the collection of green waste within the municipal bounds.
<b>Bulk Item Pickup</b>	A service program provided during part of the year that allows citizens to all the City to collect large items such as furniture, appliances, brush and limbs, etc. for disposal.
<b>Water Administration</b>	Provides administrative direction and support for the water functions; implements and enforces policies and procedures; maintains day-to-day operations, documentation and workflow.
<b>Treated Water</b>	Responsible for the efficient and cost-effective distribution of treated water through the municipality. The water shall be provided at a sufficient pressure and volume to meet firefighting standards as set by the DEQ and International Fire Code. Provide responsive and effective management and maintenance of the water distribution system.
<b>Raw Water</b>	Responsible for the efficient and cost-effective distribution of raw water in available areas in the municipality.
<b>Wastewater Administration</b>	Provides administrative direction and support for the wastewater functions; implements and enforces policies and procedures; maintains day-to-day operations, documentation and workflow.
<b>Wastewater Collection</b>	Responsible for the efficient and cost-effective means of collecting wastewater throughout the municipality. Provide responsive and effective management and maintenance of the wastewater system. The maintenance of the collection system shall be completed in a way that meets standards as set by the EPA and DEQ.
<b>Wastewater Treatment</b>	Responsible for the efficient and cost-effective means of treating the collected wastewater from the municipality. Provides responsive and effective management and maintenance of the treatment facilities. The maintenance of the treatment system is completed in a way that meets standards set by the EPA and DEQ.
<b>Electric Administration</b>	Provides administrative direction and support for the electric functions; implements and enforces policies and procedures; maintains day-to-day operations, documentation and workflow.
<b>Electric Engineering &amp; GIS</b>	Responsible for designing distribution system layouts for new projects; estimating project costs; reviews project planning.



<b>Electric Distribution</b>	Responsible for the construction and maintenance of distribution lines and street lights; responds to system outages and customer complaints; determines causes of disruptions and develops mitigation strategies; periodic infrared camera survey of lines and equipment; testing of meters for accuracy.
<b>Electric Substations</b>	Responsible for monthly inspections; prepares and directs load transfers for routine maintenance; downloads and reviews equipment logs; implements system coordination study setting changes.
<b>Concerts in the Park</b>	The Concerts in Park series offers free outdoor concerts weekly in July and August each year.
<b>Public Art</b>	Responsible for the promotion of selecting and acquiring artwork to exhibit in public places within the community
<b>Customer Utility Services</b>	Installation and maintenance of electric meters, response to service calls for non-distribution items on the private portion of electric service, performance of electric service set-up and turn off based on direction received from Utility Billing; testing and upgrade of electric meters.
<b>Contracted Duty</b>	Accounts for the personnel cost of contracted off-duty law enforcement officers and associated reimbursements.
<b>Splash Pad</b>	Provides for the operation and maintenance of the splash pad at Mentock Park.
<b>GIS</b>	The GIS program uses mapping software to analyze spatial data and design digital maps and gathers this information to make decisions about how land is utilized. They also anticipate and catalog geographic changes and maintain the digital databases that house geospatial information.
<b>Emergency Management</b>	The City's emergency management program accounts for activities related to emergency preparedness, response, recovery, and mitigation.
<b>Storm Drainage Administration</b>	Provides administrative direction and support for the storm drainage functions; implements and enforces policies and procedures; maintains day-to-day operations, documentation and workflow.
<b>Storm Drainage Maintenance</b>	Provides responsive and effective management and maintenance of storm drainage systems.
<b>DCI Task Force</b>	A cooperative program with the Wyoming Division of Criminal Investigation to identify drug offenders, make undercover purchases, develop conspiracy cases against major drug traffickers, and investigate other violations as needed.
<b>Unassigned</b>	Revenue and expenses that do not apply to a specific program or apply to a department as a whole.
<b>Interfund Activity</b>	Accounts for transfers of assets between City funds.
<b>Capital Improvements Plan</b>	Accounts for money spent to upgrade, acquire, or improve capital assets.



# Financial Policies

The City of Cody has an established set of financial management policies to ensure that financial resources are available to meet the present and future needs of the citizens of Cody, to document a framework for fiscal decision-making, and protect the integrity of the City and its use of public funds. This policy is reviewed annually to ensure the effectiveness and appropriateness of current policies and to comply with changing accounting and legal requirements. Specifically, this policy framework mandates the following fiscal objectives:

- *Budget:* Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services. Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to ensure fiscal stability and the effective and efficient delivery of services. Ensure compliance with State Statutes pertaining to budget requirements.
- *Cash, Investments, and Fund Balances:* Maintain cash, investments, and fund balances at levels sufficient to protect the City's creditworthiness, maintain a stable financial position, and plan for emergencies.
- *Capital Assets and Depreciation:* Establish guidelines and set rules for capital asset acquisitions, depreciation, and disposals to comply with Wyoming State Statutes, Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) requirements.
- *Capital Improvements Program:* Establish a planning process that identifies the capital investments the City of Cody intends to make over a period of time. The CIP is used to (1) facilitate inter-departmental participation in the identification of potential capital projects and purchases; (2) identify and prioritize the current and future capital needs in each area of service within the City; and (3) match available financial resources to the capital needs of the community.
- *Debt:* Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
- *Investments:* Invest the City's operating cash and reserves to ensure its safety, provide for necessary liquidity, and optimize yield.
- *Purchasing:* Establish guidelines for ensuring compliance with State Statutes, obtaining the best quality products and services for the least tax dollars spent, and creating a City-wide system that emphasizes accountability and fiscal responsibility.
- *Disposal of City Property:* Ensure that the City's property is safeguarded from improper disposal and theft.
- *Accounting, Auditing, and Financial Reporting:* Comply with prevailing federal, state, and local statutes and regulations, as well as current professional principles and practices. To ensure the legal use of all City funds through adherence to accounting and management practices and standards issued by the Governmental Accounting Standards Board (GASB) and Wyoming State Statutes.
- *Risk Management:* Maintain a risk management system to reduce the risk of loss to the City, to apply responsive claims management techniques to losses that do occur, and to protect the City from catastrophic losses or an annual accumulation of losses that would cause financial hardship.
- *Independent Contractors:* Ensure compliance with Internal Revenue Service regulations pertaining to the proper classification and tax treatment of independent contractors.
- *Grants Management:* Establish an overall framework for guiding the City's use and management of grant resources and to ensure compliance with regulatory requirements related to federal and state grants.
- *Donations and Contributions:* Establish a process for acceptance and documentation of donations and contributions made to the City to ensure the proper accounting and use of donated and contributed funds and tangible items.
- *Compliance Requirements for Federal Awards:* Establish and maintain an internal control framework over federal awards that provides reasonable assurance that the City is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards.

The City of Cody's Financial Management Policy may be viewed in its entirety here [Financial Management Policy](#) 



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CITY OF CODY  

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# Budget Process

## Statutory Requirements

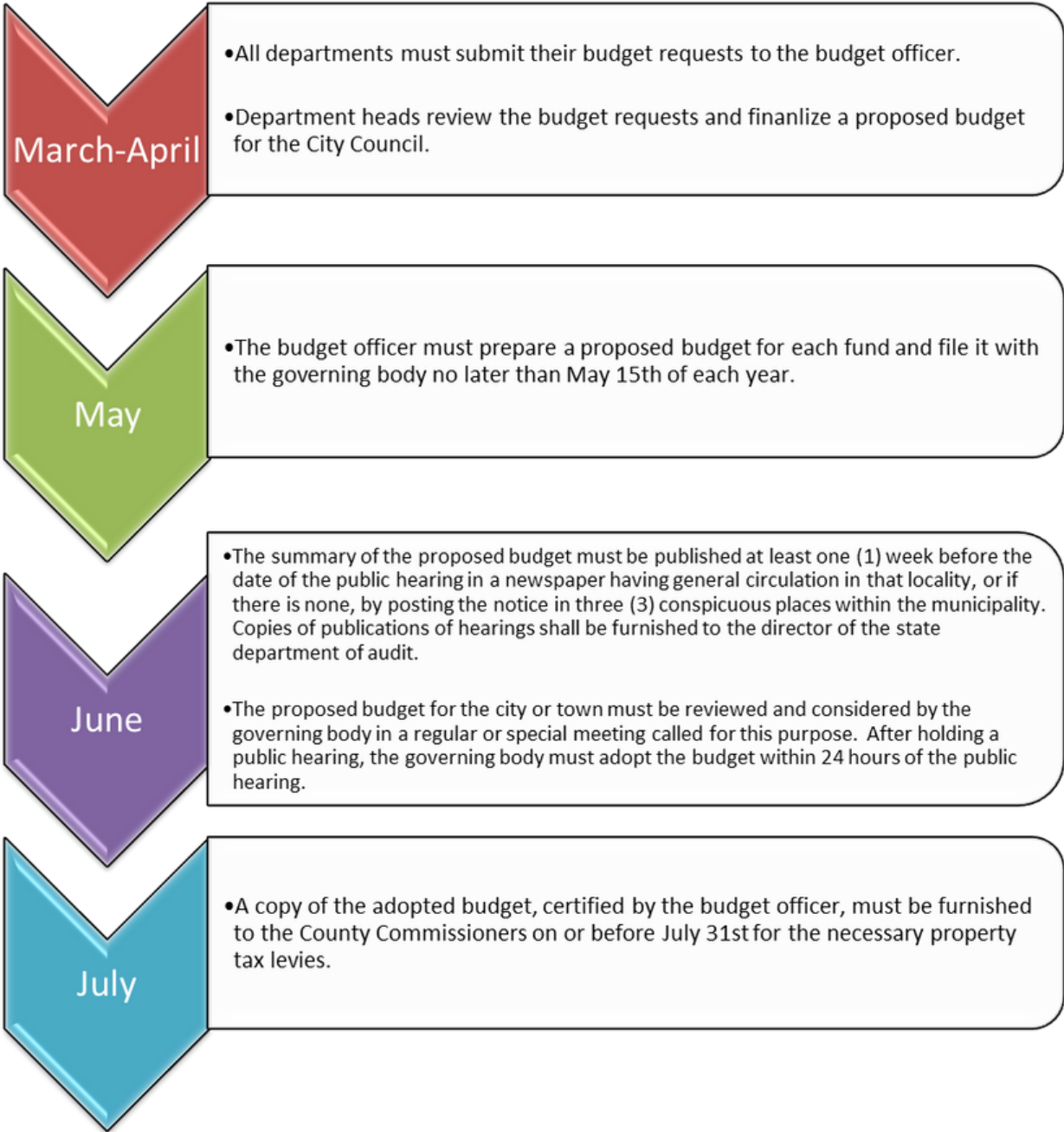
The City's budget is prepared on a fiscal year basis beginning each July 1st and running through the following June 30th. The budget must present a complete financial plan for the City, setting forth all estimated revenues, expenditures, and other financing sources for the ensuing fiscal year, together with the corresponding figures for the previous fiscal year. In estimating the anticipated revenues, consideration must be given to any unexpected surpluses and the historical percentage of tax collections. Further, the budget must show a balanced relationship between the total proposed expenditures and the total anticipated revenues with the inclusion of beginning funds.

All incorporated first-class cities and towns must comply with the provisions of the Uniform Municipal Fiscal Procedures Act (W.S. 16-101 through W.S. 16-4-124) in preparing its budget. This act requires:

1. All departments must submit their budget requests to the budget officer by May 1st of each year. The budget officer must prepare a tentative budget for each fund and file it with the governing body no later than May 15th of each year.
2. The budget shall be in a format which best serves the needs of the municipality.
3. The budget must contain actual revenues and expenditures for the last completed fiscal year, estimated total revenues and expenditures for the current fiscal year, and estimated available revenues and expenditures for the ensuing budget year, and the year-to-year change in estimated revenues.
4. Each budget must contain the estimates developed by the budget officer together with specific work programs and other supportive data requested by the governing body, and must be accompanied by a budget message which outlines the proposed financial policies for the budget year and explains any changes from the previous year.
5. The proposed budget for the city or town must be reviewed and considered by the governing body in a regular or special meeting called for this purpose. After holding a public hearing, the governing body must adopt the budget (W.S. 16-4-109).
6. A summary of the budget the governing body proposes to adopt must be entered into the minutes.
7. The summary of the proposed budget must be published at least one (1) week before the date of the public hearing in a newspaper having general circulation in that locality, or if there is none, by posting the notice in three (3) conspicuous places within the municipality. Copies of publications of hearings shall be furnished to the director of the state department of audit.
8. No appropriation in the final budget of any fund can be in excess of the estimated expendable revenue with the inclusion of beginning funds for the fund for the budget year (W.S. 16-4-110).
9. No later than the day after the public hearing, the governing body must make the necessary appropriations and adopt the budget which, will be in effect for the next fiscal year barring further amendment.
10. A copy of the adopted budget, certified by the budget officer, must be furnished to the County Commissioners on or before July 31st (W.S. 39-2-401) for the necessary property tax levies (W.S. 16-4-111).



# Budget Timeline



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# FUND SUMMARIES

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CITY OF CODY  

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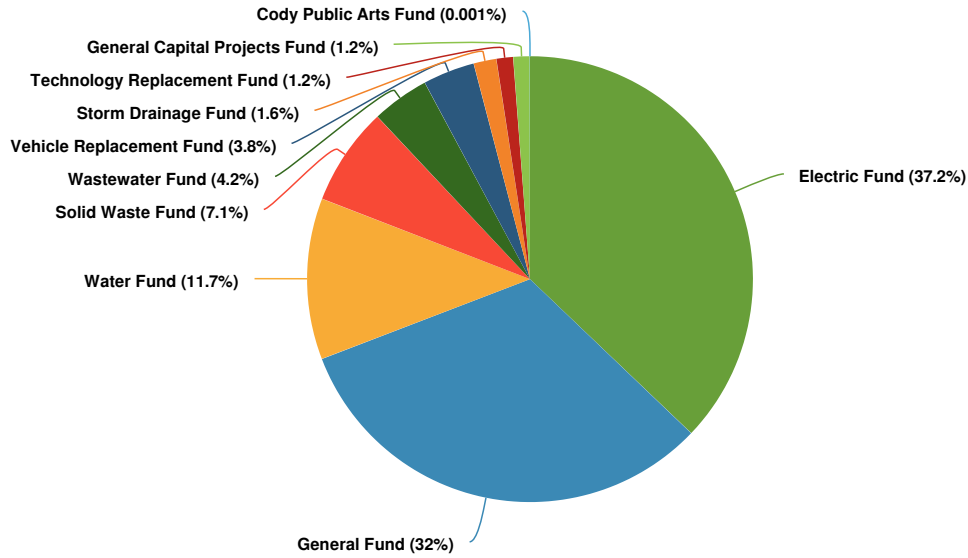
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# FY24 City-Wide Overview

## Revenue by Fund

### 2024 Revenue by Fund

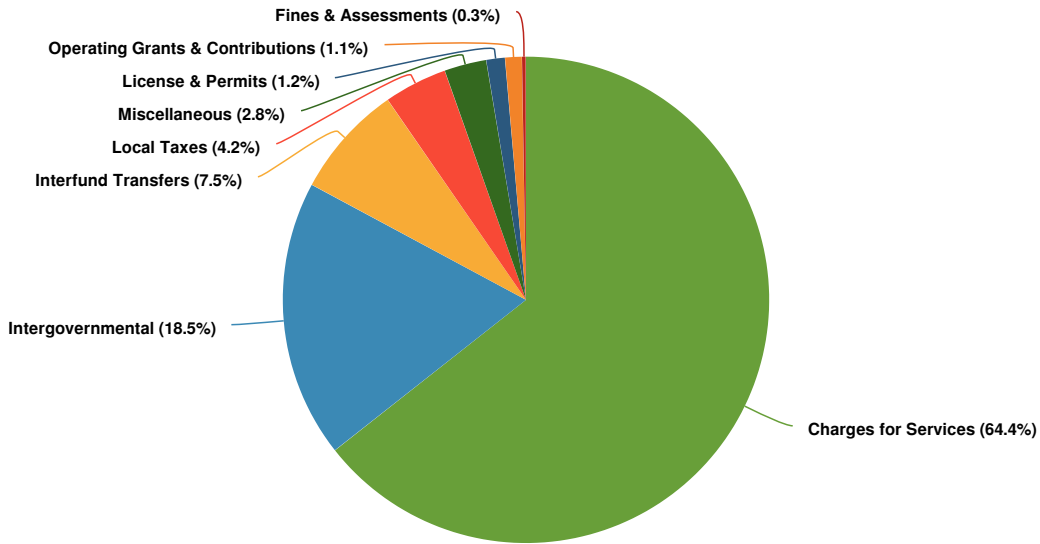


Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General Fund	\$11,044,625	\$11,790,376	6.8%
General Capital Projects Fund	\$4,444,854	\$443,000	-90%
Technology Replacement Fund	\$445,486	\$445,600	0%
Vehicle Replacement Fund	\$1,556,904	\$1,385,873	-11%
Specific Purpose Tax Fund	\$347,213	\$0	-100%
Cody Public Arts Fund	\$66,024	\$445	-99.3%
American Rescue Plan Grant Fund	\$33,838	\$0	-100%
Solid Waste Fund	\$2,543,376	\$2,623,500	3.2%
Water Fund	\$3,962,724	\$4,309,837	8.8%
Wastewater Fund	\$1,748,921	\$1,533,700	-12.3%
Electric Fund	\$13,160,116	\$13,677,696	3.9%
Storm Drainage Fund	\$483,620	\$606,600	25.4%
<b>Total:</b>	<b>\$39,837,701</b>	<b>\$36,816,627</b>	<b>-7.6%</b>



# Revenues by Source

## Projected 2024 Revenues by Source

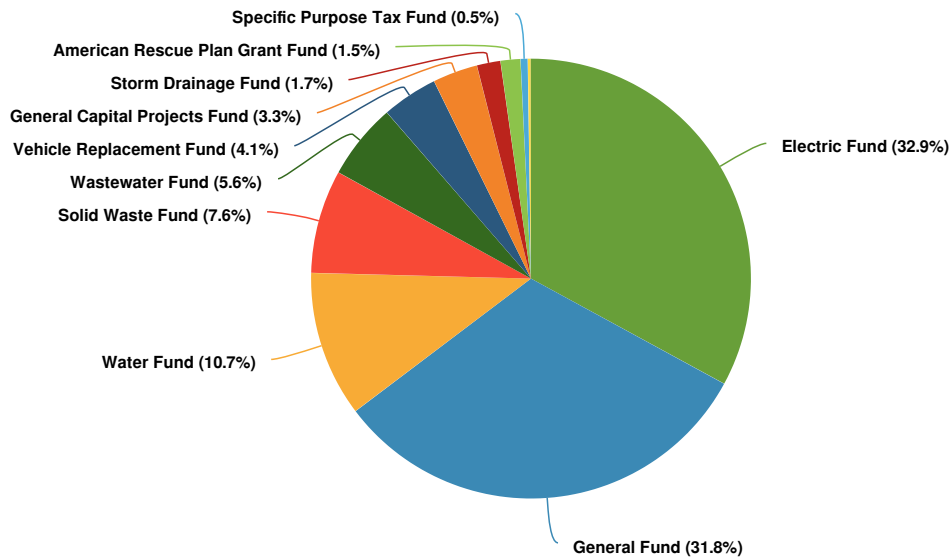


Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source			
Local Taxes	\$1,372,600	\$1,542,836	12.4%
Intergovernmental	\$6,493,449	\$6,794,821	4.6%
License & Permits	\$405,750	\$458,440	13%
Fines & Assessments	\$91,000	\$96,500	6%
Charges for Services	\$22,512,551	\$23,709,194	5.3%
Miscellaneous	\$878,666	\$1,033,584	17.6%
Operating Grants & Contributions	\$529,885	\$407,663	-23.1%
Interfund Transfers	\$6,936,469	\$2,773,589	-60%
Capital Revenue	\$617,331	\$0	-100%
<b>Total Revenue Source:</b>	<b>\$39,837,701</b>	<b>\$36,816,627</b>	<b>-7.6%</b>



# Expenditures by Fund

## 2024 Expenditures by Fund

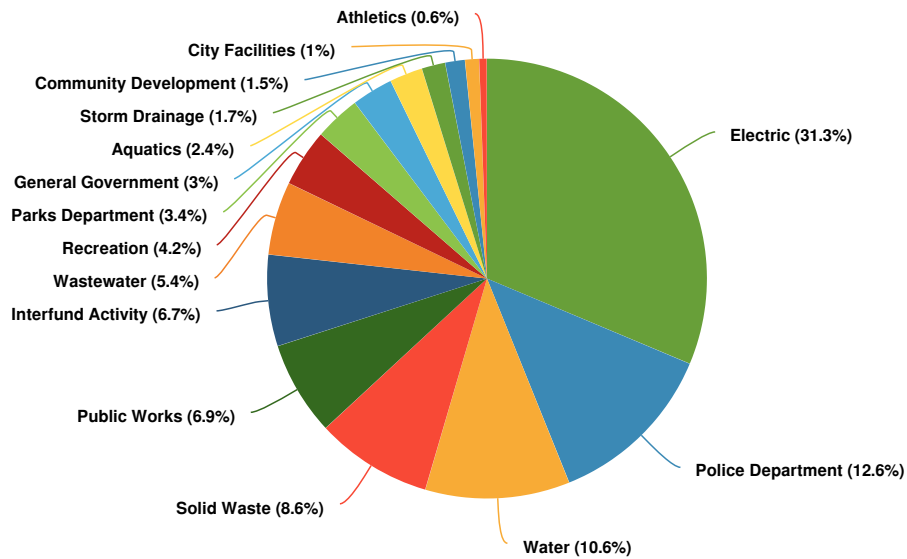


Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General Fund	\$16,739,456	\$13,106,576	-21.7%
General Capital Projects Fund	\$1,139,707	\$1,363,040	19.6%
Technology Replacement Fund	\$101,564	\$96,455	-5%
Vehicle Replacement Fund	\$1,727,800	\$1,700,475	-1.6%
Specific Purpose Tax Fund	\$549,873	\$215,496	-60.8%
Cody Public Arts Fund	\$60,757	\$182	-99.7%
American Rescue Plan Grant Fund	\$1,250,219	\$604,155	-51.7%
Solid Waste Fund	\$3,226,764	\$3,139,476	-2.7%
Water Fund	\$5,243,296	\$4,425,612	-15.6%
Wastewater Fund	\$2,527,249	\$2,306,741	-8.7%
Electric Fund	\$13,681,337	\$13,599,170	-0.6%
Storm Drainage Fund	\$512,586	\$715,865	39.7%
<b>Total:</b>	<b>\$46,760,608</b>	<b>\$41,273,241</b>	<b>-11.7%</b>



# Expenditures by Function

## Budgeted Expenditures by Function



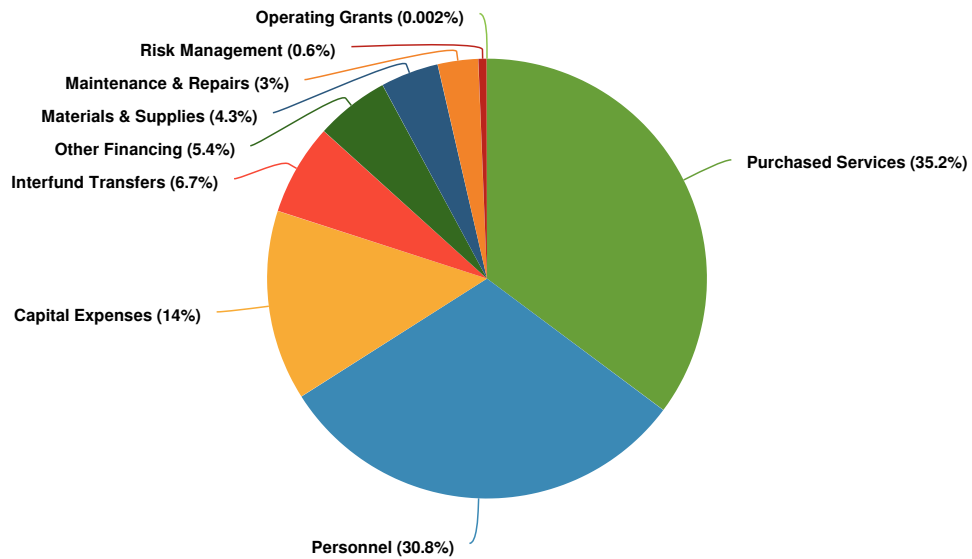
Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
Interfund Activity	\$6,936,469	\$2,775,231	-60%
General Government	\$1,062,926	\$1,256,744	18.2%
Police Department	\$5,084,457	\$5,193,330	2.1%
Parks Department	\$1,502,129	\$1,389,155	-7.5%
City Facilities	\$1,124,136	\$424,922	-62.2%
Community Development	\$573,105	\$602,224	5.1%
Public Works	\$3,171,173	\$2,851,267	-10.1%
Recreation	\$1,550,594	\$1,742,905	12.4%
Aquatics	\$917,953	\$1,001,318	9.1%
Athletics	\$228,252	\$231,479	1.4%
Solid Waste	\$3,490,955	\$3,545,130	1.6%
Water	\$5,153,920	\$4,385,165	-14.9%
Wastewater	\$2,491,619	\$2,228,477	-10.6%
Electric	\$12,960,334	\$12,930,031	-0.2%
Storm Drainage	\$512,586	\$715,865	39.7%
<b>Total Expenditures:</b>	<b>\$46,760,608</b>	<b>\$41,273,241</b>	<b>-11.7%</b>





# Expenditures by Expense Type

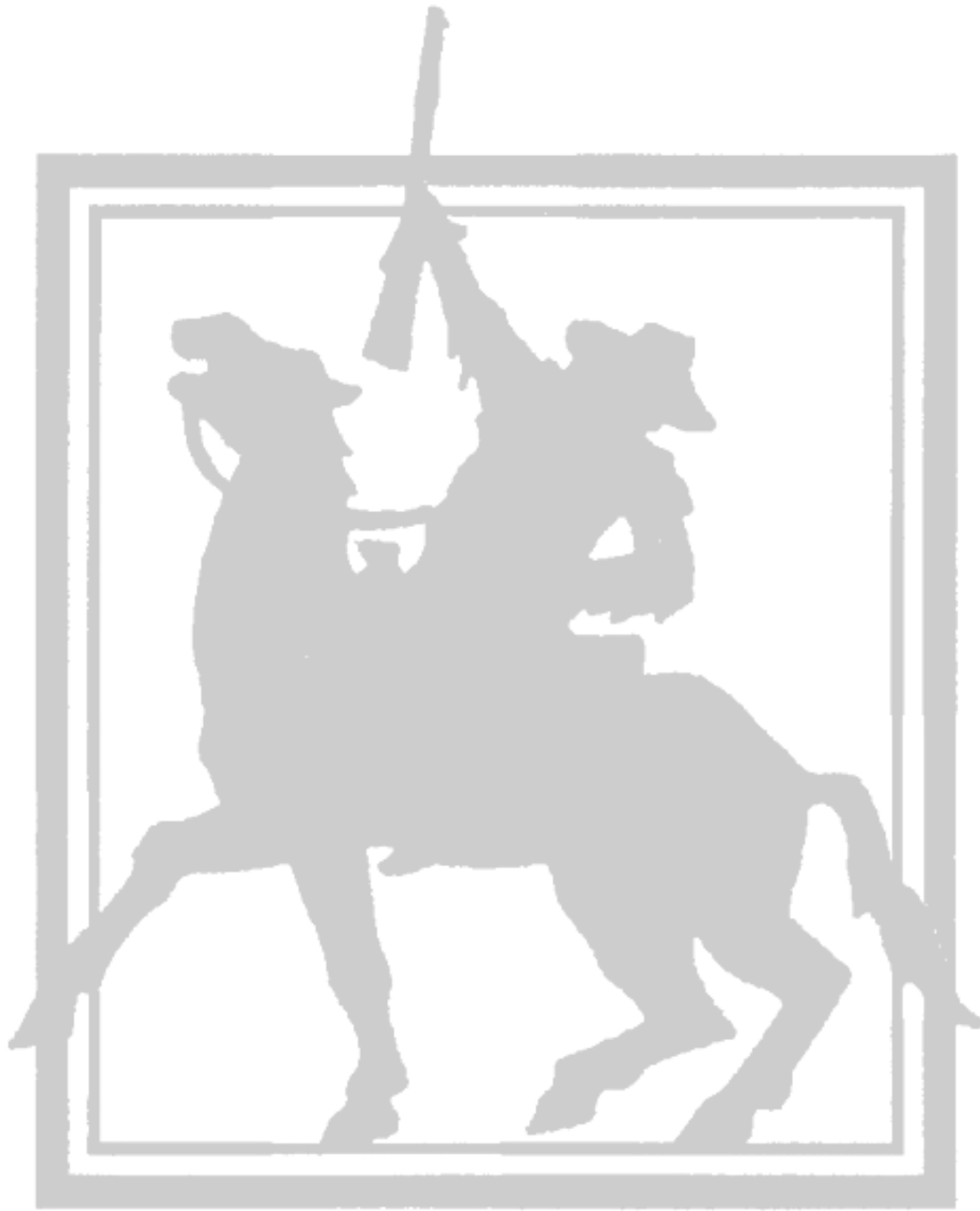
## Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$11,875,048	\$12,708,727	7%
Maintenance & Repairs	\$1,203,675	\$1,227,761	2%
Purchased Services	\$14,486,894	\$14,531,911	0.3%
Risk Management	\$224,703	\$258,451	15%
Materials & Supplies	\$2,083,189	\$1,759,899	-15.5%
Other Financing	\$2,315,558	\$2,238,097	-3.3%
Operating Grants	\$114,670	\$820	-99.3%
Interfund Transfers	\$6,936,469	\$2,775,231	-60%
Capital Expenses	\$7,520,402	\$5,772,344	-23.2%
<b>Total Expense Objects:</b>	<b>\$46,760,608</b>	<b>\$41,273,241</b>	<b>-11.7%</b>



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CITY OF CODY  

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# General Fund

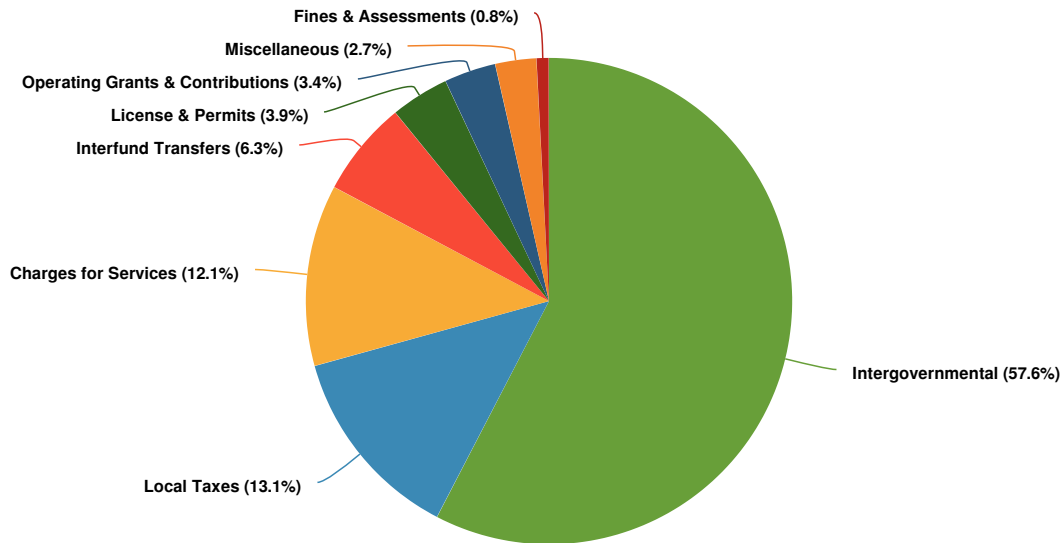
The General Fund is the chief operating fund of the City and is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

## Summary

The City of Cody is projecting \$11.79M of revenue in FY2024, which represents a 6.8% increase over the prior year. Budgeted expenditures are projected to decrease by 21.7% or \$3.63M to \$13.11M in FY2024.

## Revenues by Source

Projected 2024 Revenues by Source

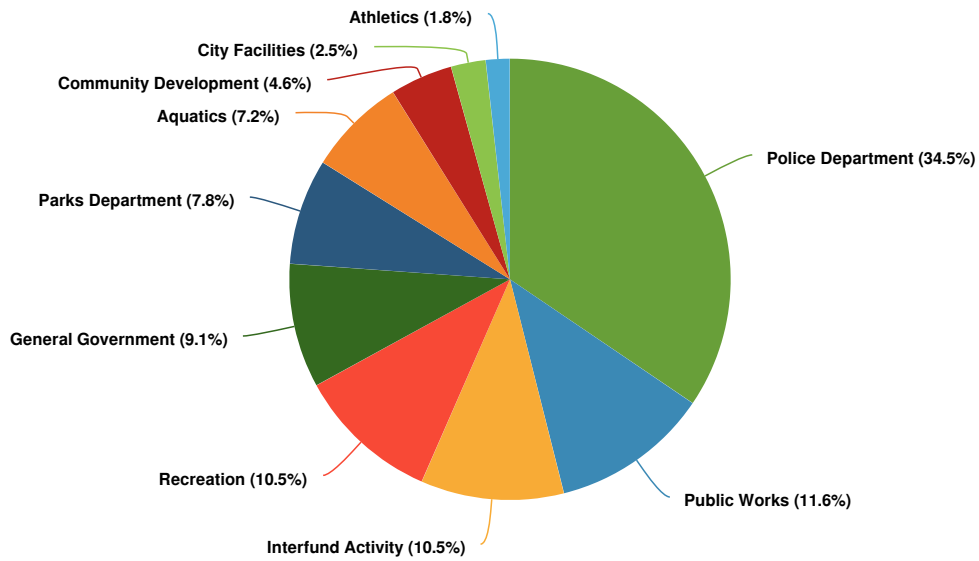


Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source			
Local Taxes	\$1,372,600	\$1,542,836	12.4%
Intergovernmental	\$6,493,449	\$6,794,821	4.6%
License & Permits	\$405,750	\$458,440	13%
Fines & Assessments	\$91,000	\$96,500	6%
Charges for Services	\$1,340,285	\$1,422,393	6.1%
Miscellaneous	\$140,400	\$323,125	130.1%
Operating Grants & Contributions	\$479,305	\$405,163	-15.5%
Interfund Transfers	\$721,836	\$747,098	3.5%
<b>Total Revenue Source:</b>	<b>\$11,044,625</b>	<b>\$11,790,376</b>	<b>6.8%</b>



# Expenditures by Function

## Budgeted Expenditures by Function

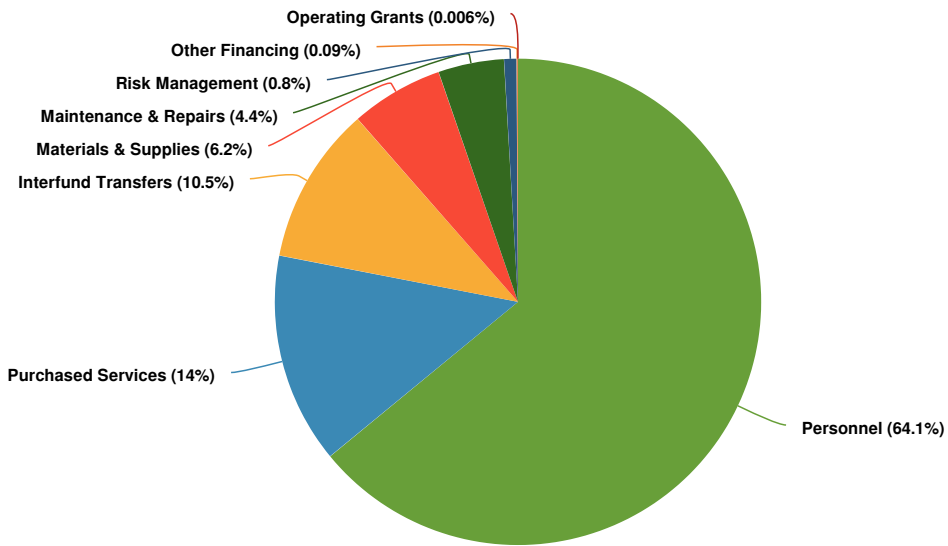


Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
Interfund Activity	\$5,538,458	\$1,374,512	-75.2%
General Government	\$908,685	\$1,193,027	31.3%
Police Department	\$4,282,424	\$4,520,101	5.6%
Parks Department	\$1,118,045	\$1,016,334	-9.1%
City Facilities	\$361,507	\$332,922	-7.9%
Community Development	\$570,305	\$601,524	5.5%
Public Works	\$1,586,550	\$1,518,577	-4.3%
Recreation	\$1,264,827	\$1,371,882	8.5%
Aquatics	\$880,403	\$947,618	7.6%
Athletics	\$228,252	\$230,079	0.8%
<b>Total Expenditures:</b>	<b>\$16,739,456</b>	<b>\$13,106,576</b>	<b>-21.7%</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$7,855,220	\$8,395,628	6.9%
Maintenance & Repairs	\$580,572	\$574,150	-1.1%
Purchased Services	\$1,754,138	\$1,835,116	4.6%
Risk Management	\$90,901	\$106,578	17.2%
Materials & Supplies	\$773,801	\$808,393	4.5%
Other Financing	\$27,506	\$11,378	-58.6%
Operating Grants	\$64,090	\$820	-98.7%
Interfund Transfers	\$5,538,458	\$1,374,512	-75.2%
Capital Expenses	\$54,770	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$16,739,456</b>	<b>\$13,106,576</b>	<b>-21.7%</b>



## Fund Balance

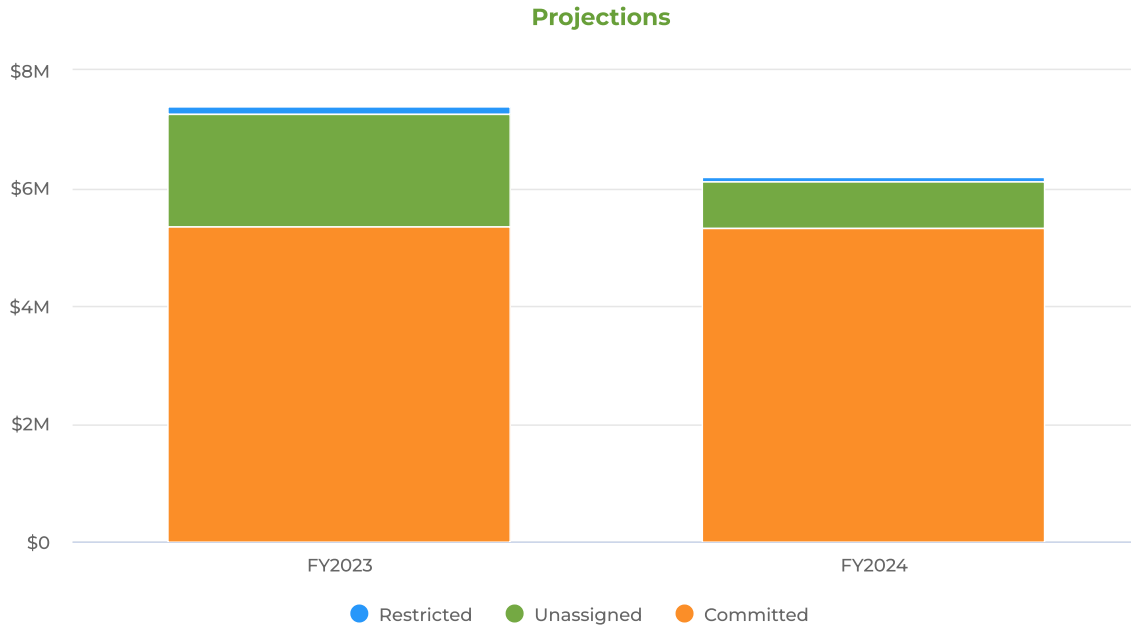
**Nonspendable** – resources which cannot be spent because they are either (a) not in spendable form or; (b) legally or contractually required to be maintained intact.

**Restricted** – resources with constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

**Committed** - resources which are subject to limitations the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

**Assigned** – resources neither restricted nor committed to which a government has, as stated, intended use as established by the City Council or officials to which the City Council has delegated the authority to assign amounts for specific purposes.

**Unassigned** – resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.



	FY2023	FY2024	% Change
<b>Fund Balance</b>	<b>Cash and Investments</b>	<b>Cash and Investments</b>	
Unassigned	\$1,905,293	\$783,737	-58.9%
Committed	\$5,343,426	\$5,329,088	-0.3%
Restricted	\$131,992	\$85,958	-34.9%
<b>Total Fund Balance:</b>	<b>\$7,380,711</b>	<b>\$6,198,783</b>	<b>-16%</b>





# General Capital Projects Fund

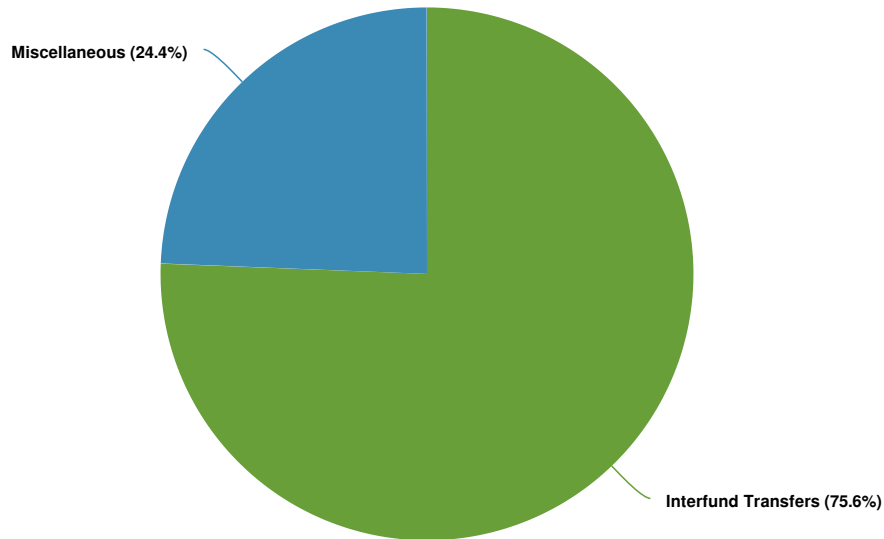
The General Capital Projects Fund was established in FY23 to accumulate reserves to be used for the acquisition, replacement, or expansion of General Fund capital assets. It is funded through annual transfers from the General Fund.

## Summary

The City of Cody is projecting \$443K of revenue in FY2024, which represents a 90% decrease over the prior year. Budgeted expenditures are projected to increase by 19.6% or \$223.33K to \$1.36M in FY2024.

## Revenues by Source

Projected 2024 Revenues by Source

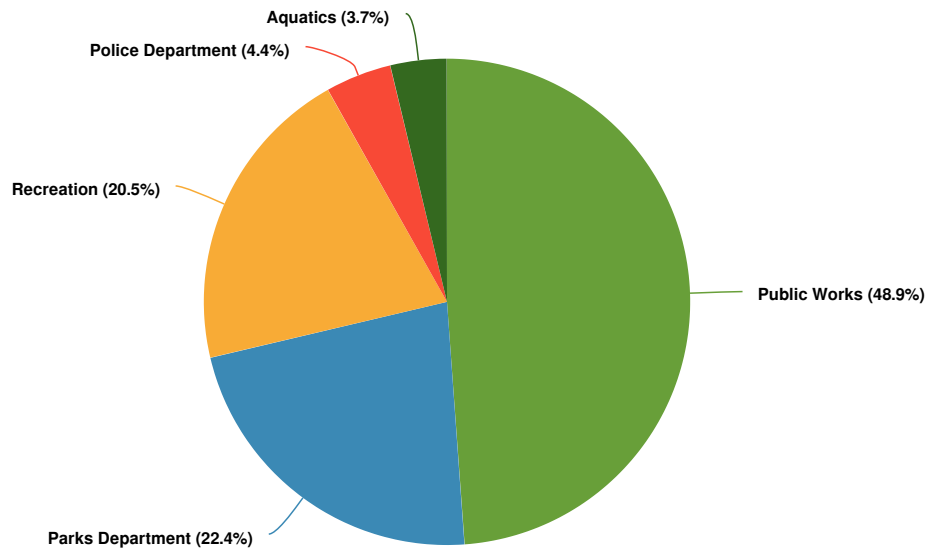


Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source			
Miscellaneous	\$107,745	\$108,000	0.2%
Interfund Transfers	\$4,337,109	\$335,000	-92.3%
<b>Total Revenue Source:</b>	<b>\$4,444,854</b>	<b>\$443,000</b>	<b>-90%</b>



# Expenditures by Function

## Budgeted Expenditures by Function



Name	FY2023 Budget	FY2024 Budgeted
<b>Expenditures</b>		
<b>General Government</b>		
Verkada Security System	\$35,250	\$0
<b>Total General Government:</b>	<b>\$35,250</b>	<b>\$0</b>
<b>Police Department</b>		
Special Vehicle/Evidence Bldg	\$65,000	\$60,000
<b>Total Police Department:</b>	<b>\$65,000</b>	<b>\$60,000</b>
<b>Parks Department</b>		
Mentock Park Restroom Upgrade	\$200,000	\$181,000
Shoshone River Trail Access	\$70,000	\$0
Lion's Club Park Picnic Area	\$0	\$125,000
<b>Total Parks Department:</b>	<b>\$270,000</b>	<b>\$306,000</b>
<b>City Facilities</b>		
Chamber Building Renovation	\$175,011	\$0
<b>Total City Facilities:</b>	<b>\$175,011</b>	<b>\$0</b>
<b>Public Works</b>		
Tire Change Machine	\$0	\$35,000
19th Street Overlay	\$150,000	\$0
Chip Sealing 2021	\$43,446	\$15,264





Name	FY2023 Budget	FY2024 Budgeted
29th St Pathway	\$41,000	\$41,000
E. Sheridan/Beacon Hill Improv	\$250,000	\$0
Cougar Ave Extension Phase 1	\$0	\$274,776
Cougar Ave Overlay	\$0	\$225,000
Robert St Pedestrian Path	\$75,000	\$75,000
<b>Total Public Works:</b>	<b>\$559,446</b>	<b>\$666,040</b>
<b>Recreation</b>		
Rec Center Carpet Replacement	\$0	\$280,000
<b>Total Recreation:</b>	<b>\$0</b>	<b>\$280,000</b>
<b>Aquatics</b>		
Pool UV System	\$35,000	\$51,000
<b>Total Aquatics:</b>	<b>\$35,000</b>	<b>\$51,000</b>
<b>Total Expenditures:</b>	<b>\$1,139,707</b>	<b>\$1,363,040</b>



## Fund Balance

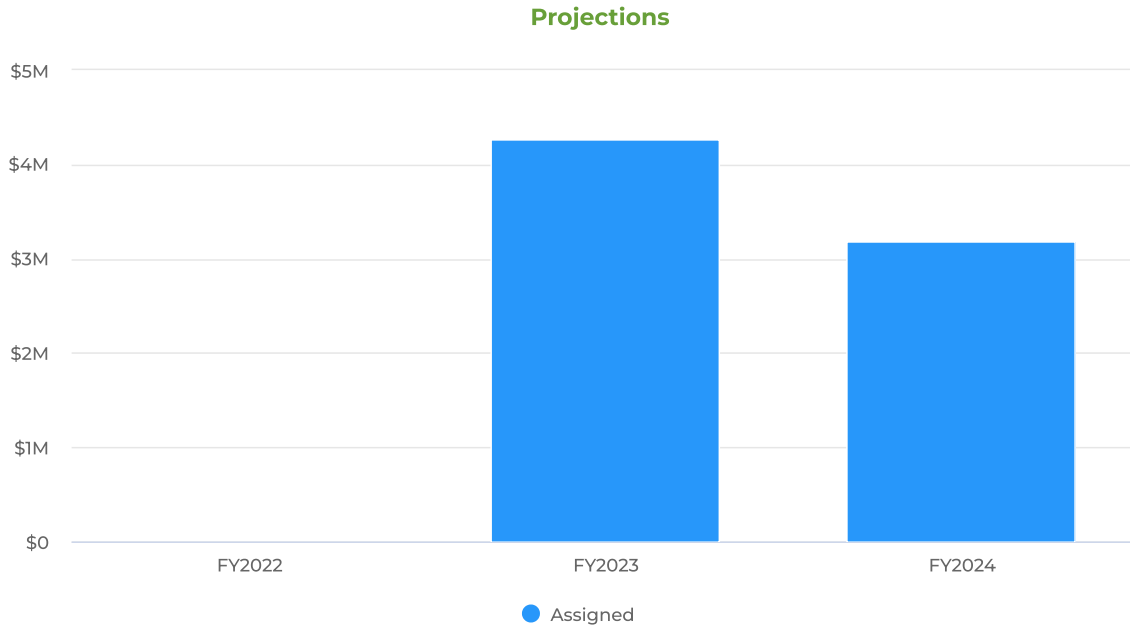
**Nonspendable** – resources which cannot be spent because they are either (a) not in spendable form or; (b) legally or contractually required to be maintained intact.

**Restricted** – resources with constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

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	FY2023	FY2024	% Change
<b>Fund Balance</b>			
	<b>Cash and Investments</b>	<b>Cash and Investments</b>	
Assigned	\$4,271,408	\$3,186,368	-25.4%
<b>Total Fund Balance:</b>	<b>\$4,271,408</b>	<b>\$3,186,368</b>	<b>-25.4%</b>





# Technology Replacement Fund

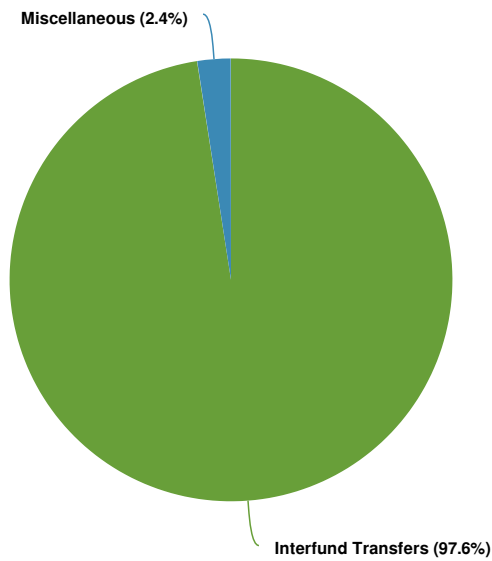
The Technology Replacement Fund was established in FY23 for the purpose of accumulating reserves for the acquisition and replacement of technology devices. It is funded through transfers from the General Fund and Enterprise Funds.

## Summary

The City of Cody is projecting \$445.6K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 5% or \$5.11K to \$96.46K in FY2024.

## Revenues by Source

### Projected 2024 Revenues by Source

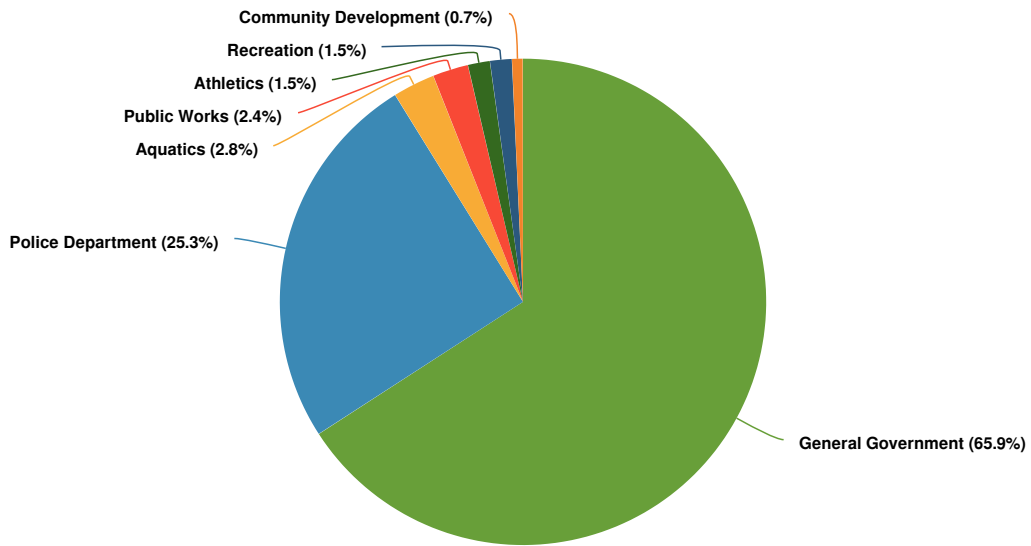


Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source			
Miscellaneous	\$10,786	\$10,900	1.1%
Interfund Transfers	\$434,700	\$434,700	0%
<b>Total Revenue Source:</b>	<b>\$445,486</b>	<b>\$445,600</b>	<b>0%</b>



# Expenditures by Function

## Budgeted Expenditures by Function

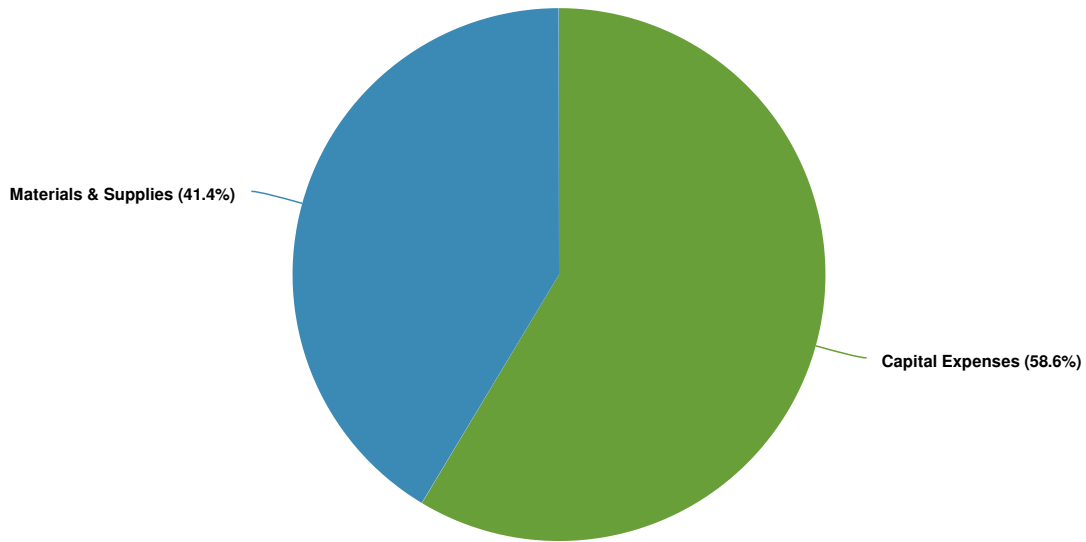


Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
General Government	\$55,034	\$63,535	15.4%
Police Department	\$29,362	\$24,420	-16.8%
Parks Department	\$750	\$0	-100%
Community Development	\$2,800	\$700	-75%
Public Works	\$7,468	\$2,300	-69.2%
Recreation	\$3,600	\$1,400	-61.1%
Aquatics	\$2,550	\$2,700	5.9%
Athletics	\$0	\$1,400	N/A
<b>Total Expenditures:</b>	<b>\$101,564</b>	<b>\$96,455</b>	<b>-5%</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Materials & Supplies	\$101,564	\$39,920	-60.7%
Capital Expenses	\$0	\$56,535	N/A
<b>Total Expense Objects:</b>	<b>\$101,564</b>	<b>\$96,455</b>	<b>-5%</b>



## Fund Balance

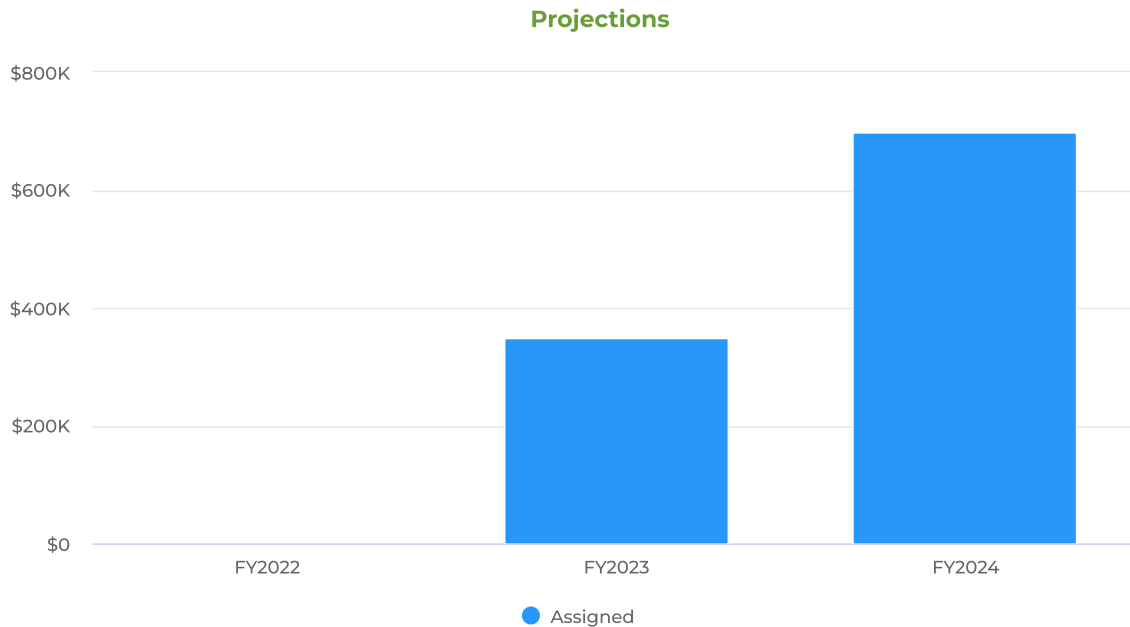
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	FY2023	FY2024	% Change
<b>Fund Balance</b>	<b>Cash and Investments</b>	<b>Cash and Investments</b>	
Assigned	\$349,628	\$698,773	99.9%
<b>Total Fund Balance:</b>	<b>\$349,628</b>	<b>\$698,773</b>	<b>99.9%</b>





# Vehicle Replacement Fund

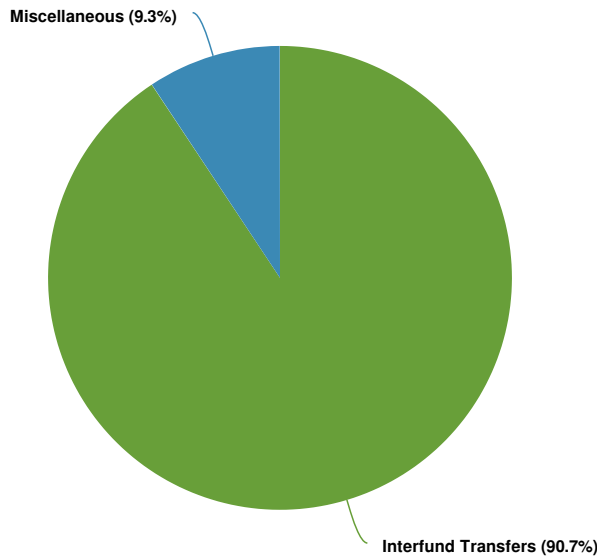
The purpose of the Vehicle Replacement Fund is to accumulate reserves generated from transfers from the General Fund and the Enterprise Funds for the acquisition and replacement of fleet vehicles and equipment.

## Summary

The City of Cody is projecting \$1.39M of revenue in FY2024, which represents a 11% decrease over the prior year. Budgeted expenditures are projected to decrease by 1.6% or \$27.33K to \$1.7M in FY2024.

## Revenues by Source

### Projected 2024 Revenues by Source

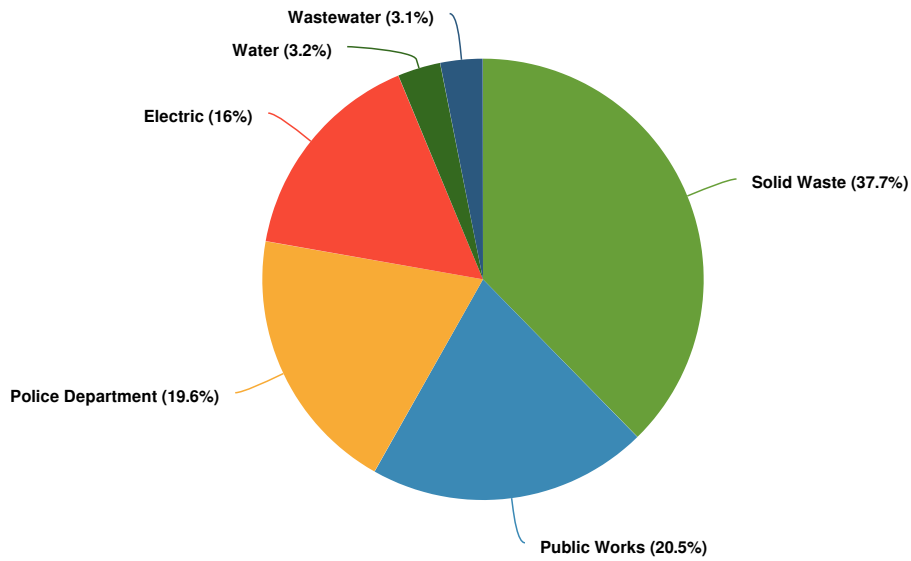


Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source			
Miscellaneous	\$129,080	\$129,082	0%
Interfund Transfers	\$1,427,824	\$1,256,791	-12%
<b>Total Revenue Source:</b>	<b>\$1,556,904</b>	<b>\$1,385,873</b>	<b>-11%</b>



# Expenditures by Function

## Budgeted Expenditures by Function



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
Police Department	\$455,090	\$333,098	-26.8%
Parks Department	\$52,250	\$0	-100%
City Facilities	\$36,431	\$0	-100%
Public Works	\$367,836	\$348,854	-5.2%
Solid Waste	\$603,393	\$640,614	6.2%
Water	\$0	\$53,629	N/A
Wastewater	\$52,800	\$52,800	0%
Electric	\$160,000	\$271,480	69.7%
<b>Total Expenditures:</b>	<b>\$1,727,800</b>	<b>\$1,700,475</b>	<b>-1.6%</b>





## Fund Balance

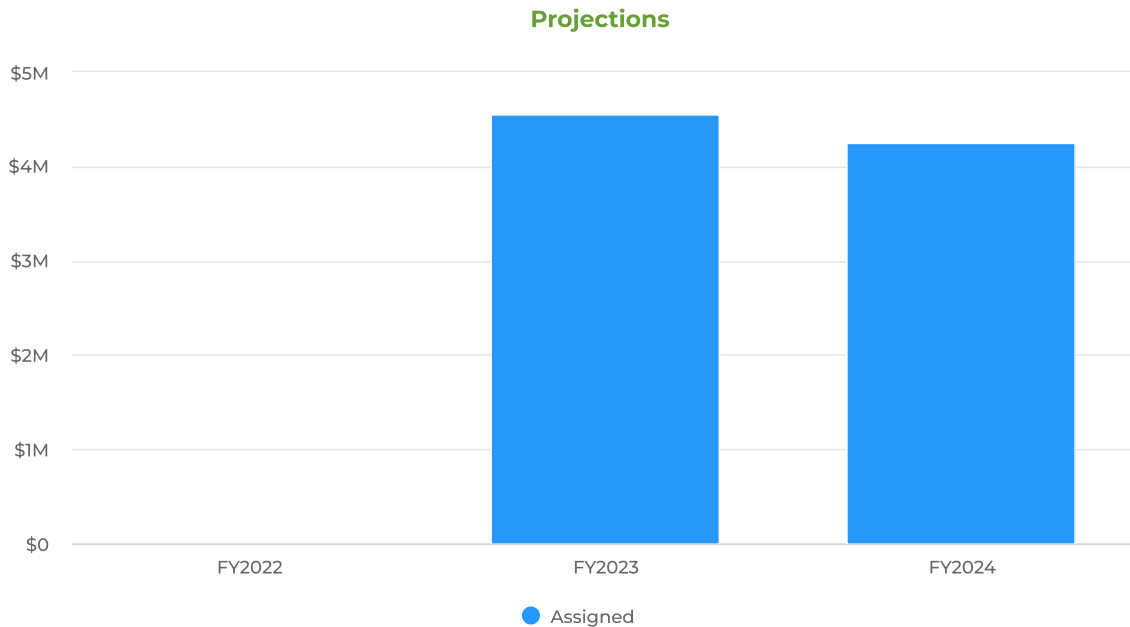
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	FY2023	FY2024	% Change
<b>Fund Balance</b>			
	<b>Cash and Investments</b>	<b>Cash and Investments</b>	
Assigned	\$4,560,632	\$4,246,030	-6.9%
<b>Total Fund Balance:</b>	<b>\$4,560,632</b>	<b>\$4,246,030</b>	<b>-6.9%</b>



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CITY OF CODY  

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## Specific Purpose Tax Fund

The purpose of the Specific Purpose Tax Fund is to account for the tax revenues generated from the additional 1-cent sales tax approved by voters in November 2016. The use of the tax dollars is restricted to the specific capital improvements outlined in the ballot.

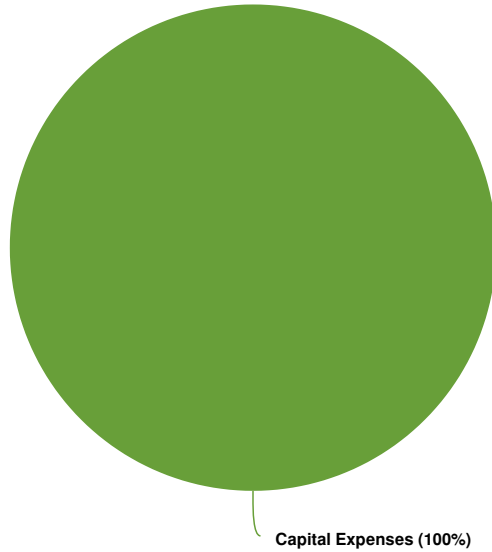
This fund does not have any continuing revenues since all tax proceeds were received in prior years.

### Summary

The City of Cody is projecting N/A of revenue in FY2024, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 60.8% or \$334.38K to \$215.5K in FY2024.

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>			
<b>Capital Expenses</b>			
Grant - 2020 Cody Sidewalk/ADA	\$426,559	\$0	-100%
Chip Sealing 2020	\$90,862	\$90,862	0%
Demaris Street Overlay	\$24,634	\$24,634	0%
LEC Parking Lot Chip Seal	\$7,818	\$0	-100%
Chip Sealing 2023	\$0	\$100,000	N/A
<b>Total Capital Expenses:</b>	<b>\$549,873</b>	<b>\$215,496</b>	<b>-60.8%</b>
<b>Total Expense Objects:</b>	<b>\$549,873</b>	<b>\$215,496</b>	<b>-60.8%</b>

## Fund Balance

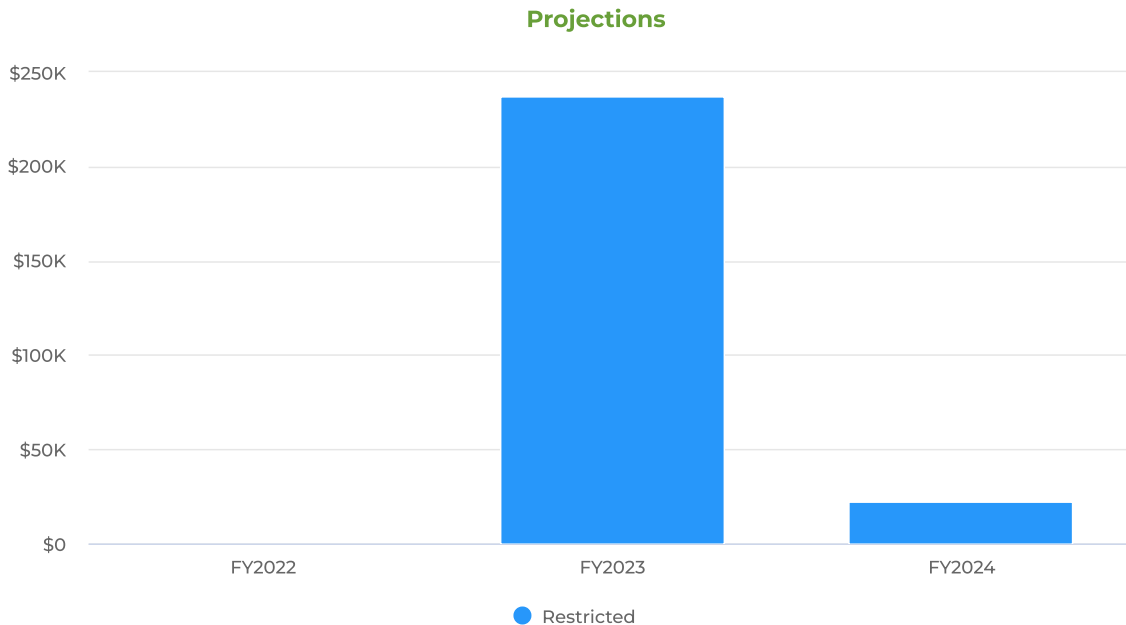
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	FY2023	FY2024	% Change
<b>Fund Balance</b>	<b>Cash and Investments</b>	<b>Cash and Investments</b>	
Restricted	\$237,520	\$22,024	-90.7%
<b>Total Fund Balance:</b>	<b>\$237,520</b>	<b>\$22,024</b>	<b>-90.7%</b>





# Cody Public Arts Fund

The purpose of the Cody Public Arts Fund is to account for donations and grants received for use in acquiring and displaying art in public areas.

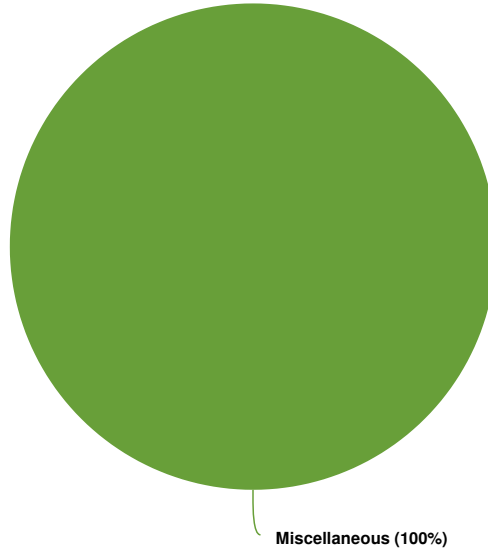
This fund's primary revenue source is donations. There are no expected donations budgeted in FY24.

## Summary

The City of Cody is projecting \$445 of revenue in FY2024, which represents a 99.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 99.7% or \$60.58K to \$182 in FY2024.

## Revenues by Source

### Projected 2024 Revenues by Source

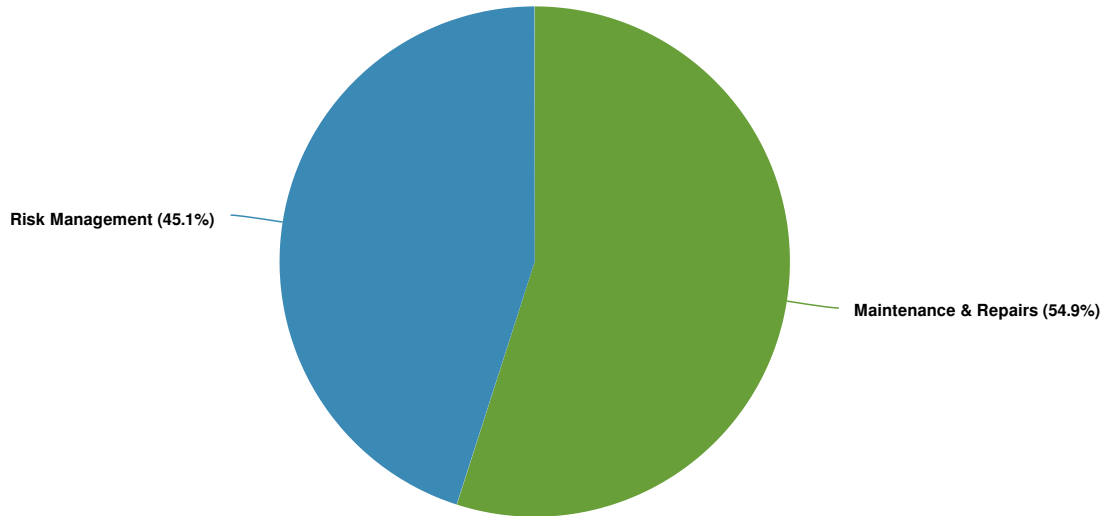


Miscellaneous (100%)

Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source			
Miscellaneous	\$444	\$445	0.2%
Operating Grants & Contributions	\$50,580	\$0	-100%
Interfund Transfers	\$15,000	\$0	-100%
<b>Total Revenue Source:</b>	<b>\$66,024</b>	<b>\$445</b>	<b>-99.3%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Maintenance & Repairs	\$100	\$100	0%
Purchased Services	\$10,000	\$0	-100%
Risk Management	\$77	\$82	6.5%
Operating Grants	\$50,580	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$60,757</b>	<b>\$182</b>	<b>-99.7%</b>



## Fund Balance

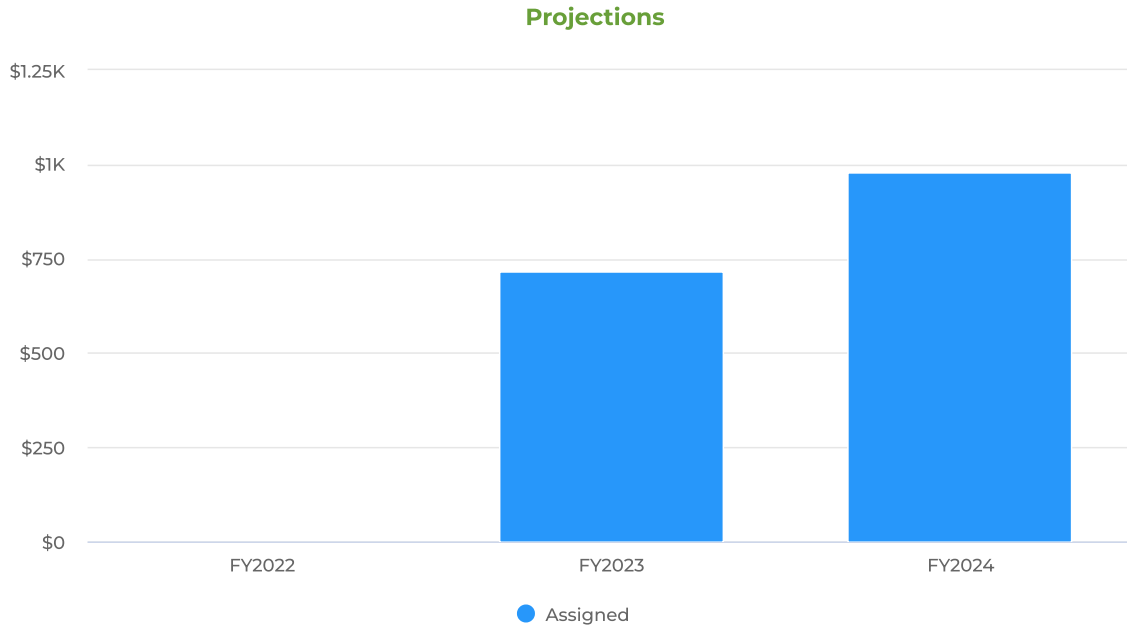
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	FY2023	FY2024	% Change
<b>Fund Balance</b>	<b>Cash and Investments</b>	<b>Cash and Investments</b>	
Assigned	\$717	\$980	36.7%
<b>Total Fund Balance:</b>	<b>\$717</b>	<b>\$980</b>	<b>36.7%</b>



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CITY OF CODY  

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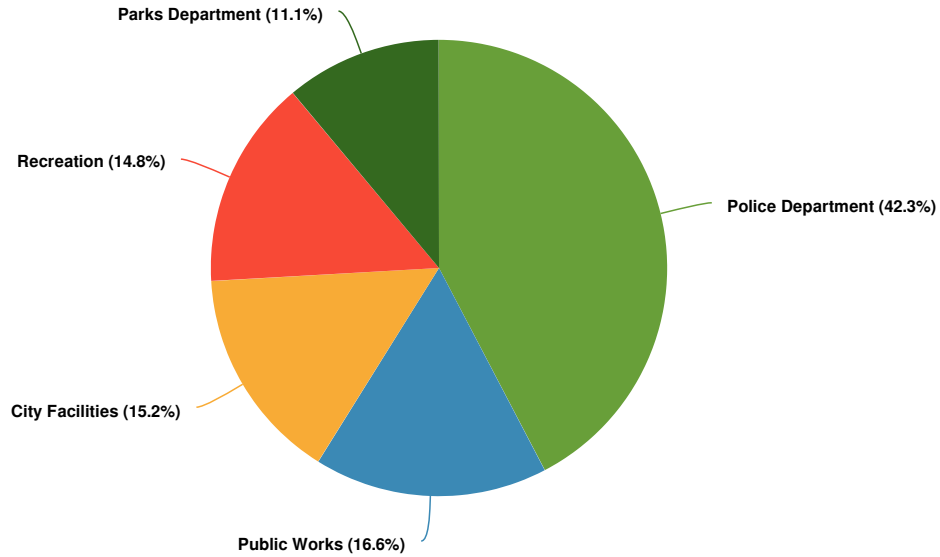
# American Rescue Plan Grant Fund

The purpose of the American Rescue Plan Fund is to account for revenue received from the U.S. Treasury under the American Rescue Plan Act and ensure funds are expended for allowable projects.

Revenue in this fund was derived from money received from the U.S. Treasury under the American Rescue Plan Act. All awarded funds were received in prior years so no revenue is budgeted in FY24.

## Expenditures by Function

### Budgeted Expenditures by Function

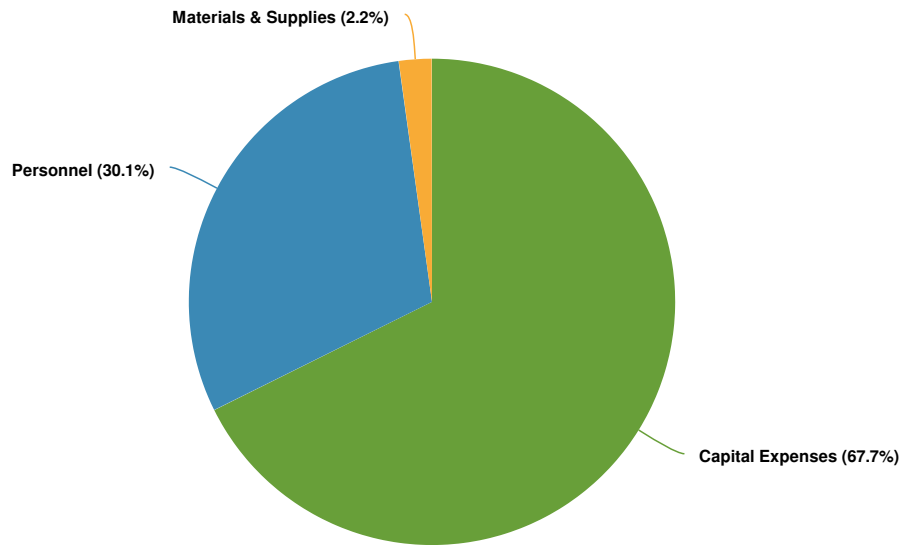


Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
General Government	\$3,200	\$0	-100%
Police Department	\$252,581	\$255,711	1.2%
Parks Department	\$61,084	\$66,821	9.4%
City Facilities	\$551,187	\$92,000	-83.3%
Public Works	\$100,000	\$100,000	0%
Recreation	\$282,167	\$89,623	-68.2%
<b>Total Expenditures:</b>	<b>\$1,250,219</b>	<b>\$604,155</b>	<b>-51.7%</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$162,144	\$182,095	12.3%
Materials & Supplies	\$75,058	\$13,230	-82.4%
Capital Expenses	\$1,013,017	\$408,830	-59.6%
<b>Total Expense Objects:</b>	<b>\$1,250,219</b>	<b>\$604,155</b>	<b>-51.7%</b>



## Fund Balance

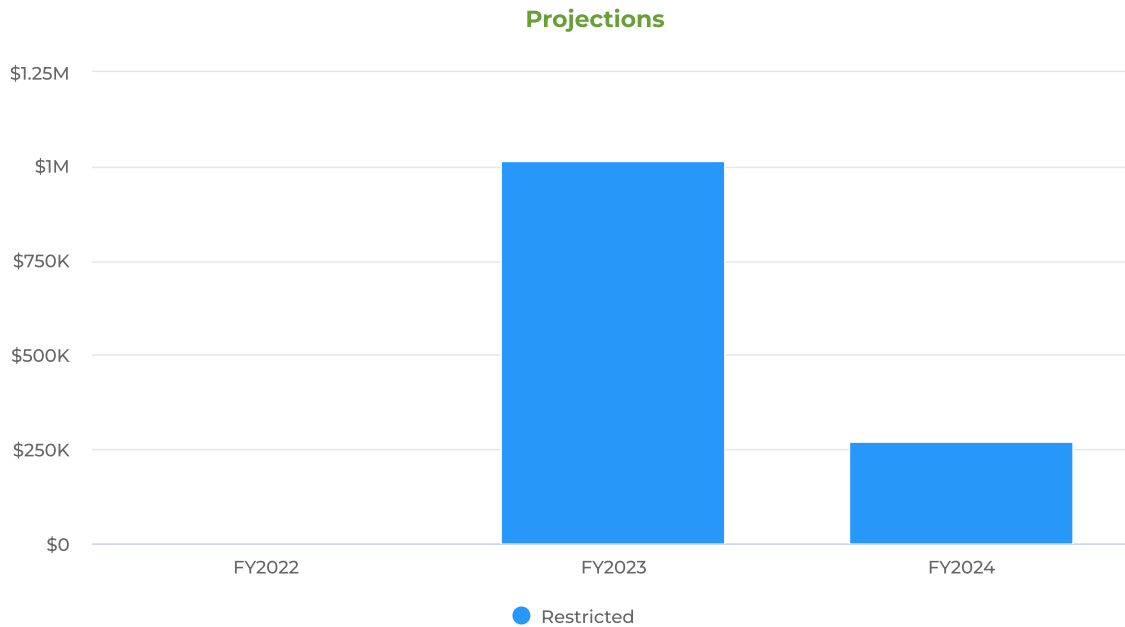
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	FY2023	FY2024	% Change
<b>Fund Balance</b>	<b>Cash and Investments</b>	<b>Cash and Investments</b>	
Restricted	\$1,015,913	\$271,758	-73.2%
<b>Total Fund Balance:</b>	<b>\$1,015,913</b>	<b>\$271,758</b>	<b>-73.2%</b>



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CITY OF CODY  

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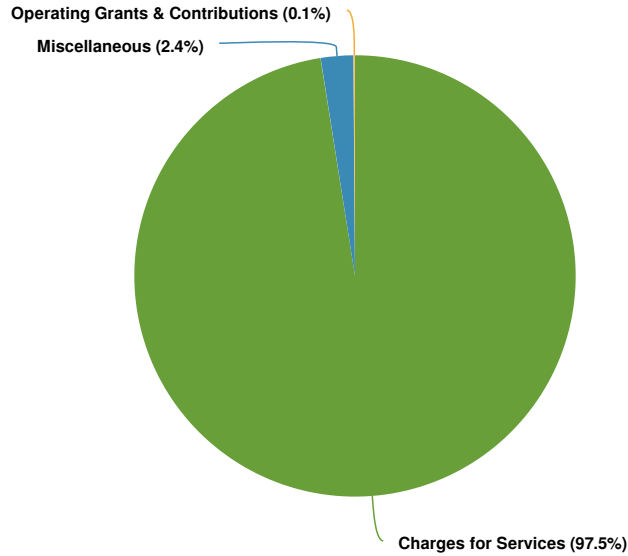


# Solid Waste Fund

The Solid Waste Fund is an enterprise fund that provides solid waste collection and disposal services throughout the City for both commercial and residential customers. Specialized services include recycling, bulk item removal, and household hazardous waste collection. Funding is primarily derived from user charges.

## Revenues by Source

### Projected 2024 Revenues by Source

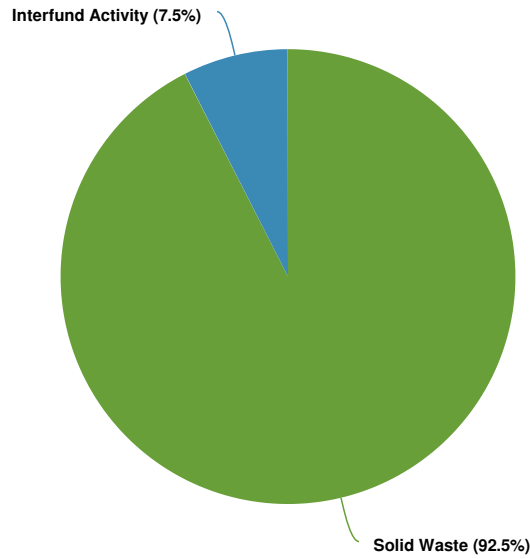


Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source			
Charges for Services	\$2,481,470	\$2,558,000	3.1%
Miscellaneous	\$61,906	\$63,000	1.8%
Operating Grants & Contributions	\$0	\$2,500	N/A
<b>Total Revenue Source:</b>	<b>\$2,543,376</b>	<b>\$2,623,500</b>	<b>3.2%</b>



# Expenditures by Function

## Budgeted Expenditures by Function

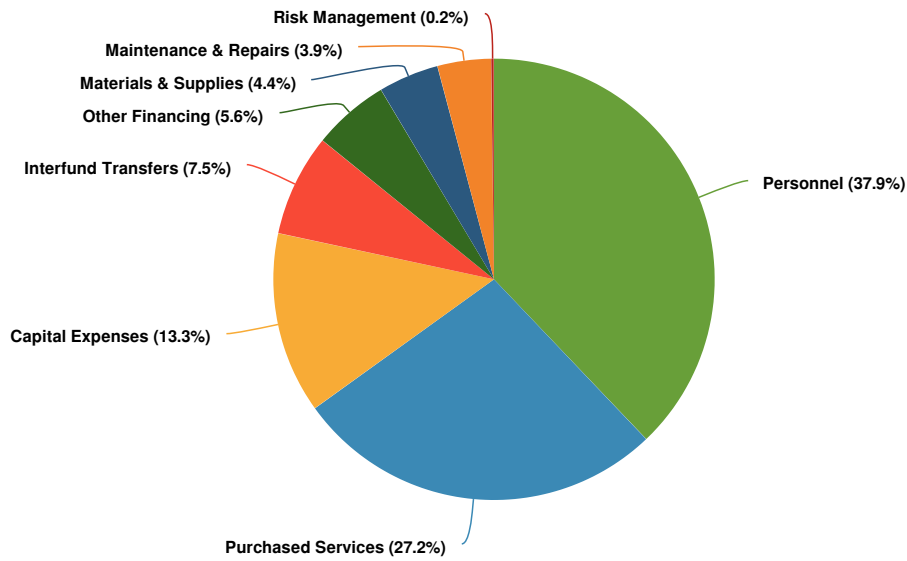


Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
Interfund Activity	\$339,202	\$234,960	-30.7%
Solid Waste	\$2,887,562	\$2,904,516	0.6%
<b>Total Expenditures:</b>	<b>\$3,226,764</b>	<b>\$3,139,476</b>	<b>-2.7%</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$1,124,827	\$1,189,396	5.7%
Maintenance & Repairs	\$63,500	\$123,500	94.5%
Purchased Services	\$847,743	\$853,745	0.7%
Risk Management	\$6,881	\$6,290	-8.6%
Materials & Supplies	\$135,799	\$138,560	2%
Other Financing	\$248,829	\$176,041	-29.3%
Interfund Transfers	\$339,202	\$234,960	-30.7%
Capital Expenses	\$459,983	\$416,984	-9.3%
<b>Total Expense Objects:</b>	<b>\$3,226,764</b>	<b>\$3,139,476</b>	<b>-2.7%</b>



# Fund Balance

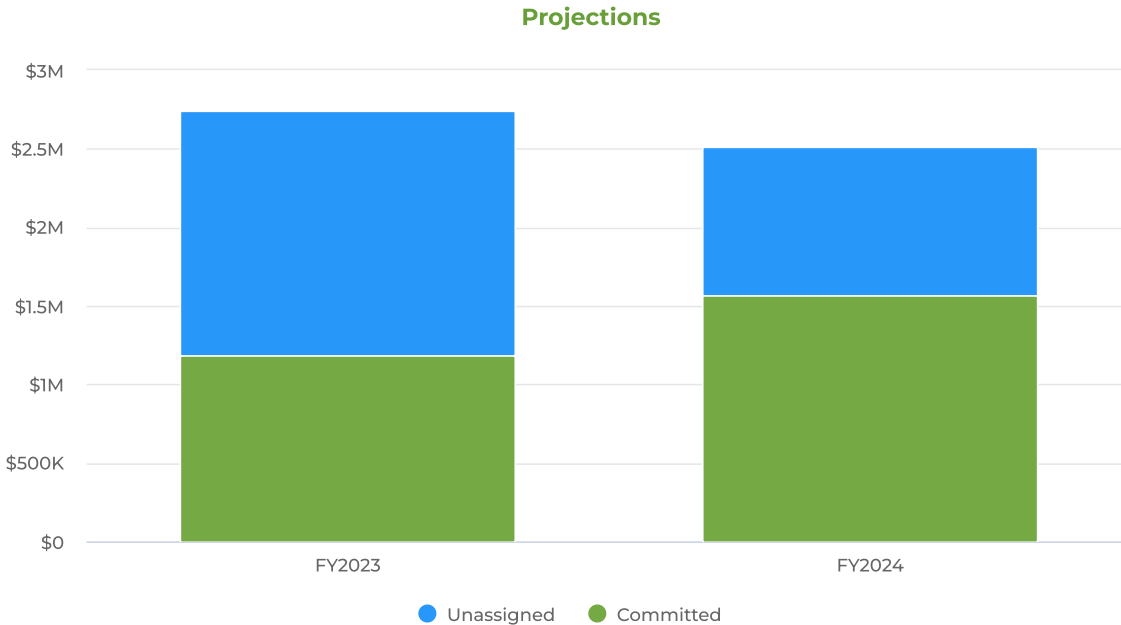
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	FY2023	FY2024	% Change
<b>Fund Balance</b>	<b>Cash and Investments</b>	<b>Cash and Investments</b>	
Unassigned	\$1,553,068	\$939,993	-39.5%
Committed	\$1,188,270	\$1,569,738	32.1%
<b>Total Fund Balance:</b>	<b>\$2,741,338</b>	<b>\$2,509,731</b>	<b>-8.4%</b>







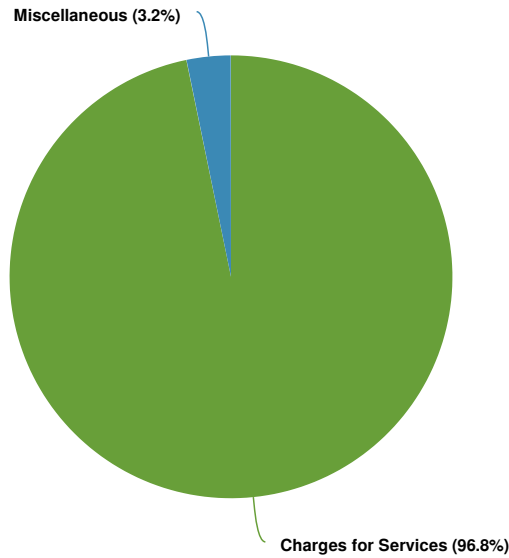
# Water Fund

The purpose of the Water Fund is to provide treated and raw water services to residential and commercial customers within the City of Cody. Funding is primarily derived from user charges.

## Summary

### Revenues by Source

#### Projected 2024 Revenues by Source

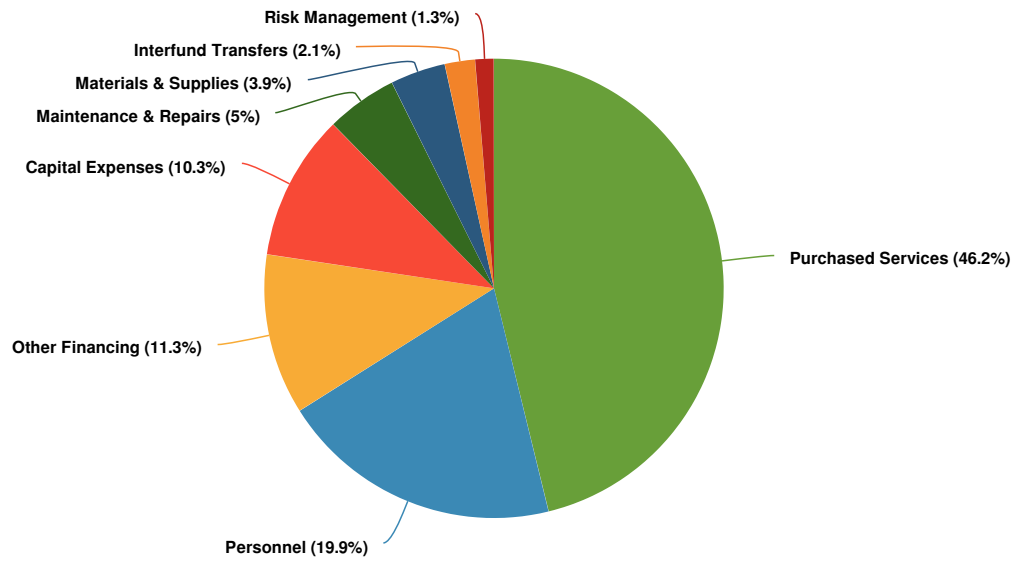


Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source			
Charges for Services	\$3,826,300	\$4,171,200	9%
Miscellaneous	\$136,424	\$138,637	1.6%
<b>Total Revenue Source:</b>	<b>\$3,962,724</b>	<b>\$4,309,837</b>	<b>8.8%</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$839,655	\$879,591	4.8%
Maintenance & Repairs	\$241,210	\$221,622	-8.1%
Purchased Services	\$2,027,787	\$2,044,094	0.8%
Risk Management	\$51,614	\$58,068	12.5%
Materials & Supplies	\$236,425	\$172,385	-27.1%
Other Financing	\$557,638	\$500,776	-10.2%
Interfund Transfers	\$89,376	\$94,076	5.3%
Capital Expenses	\$1,199,591	\$455,000	-62.1%
<b>Total Expense Objects:</b>	<b>\$5,243,296</b>	<b>\$4,425,612</b>	<b>-15.6%</b>



## Fund Balance

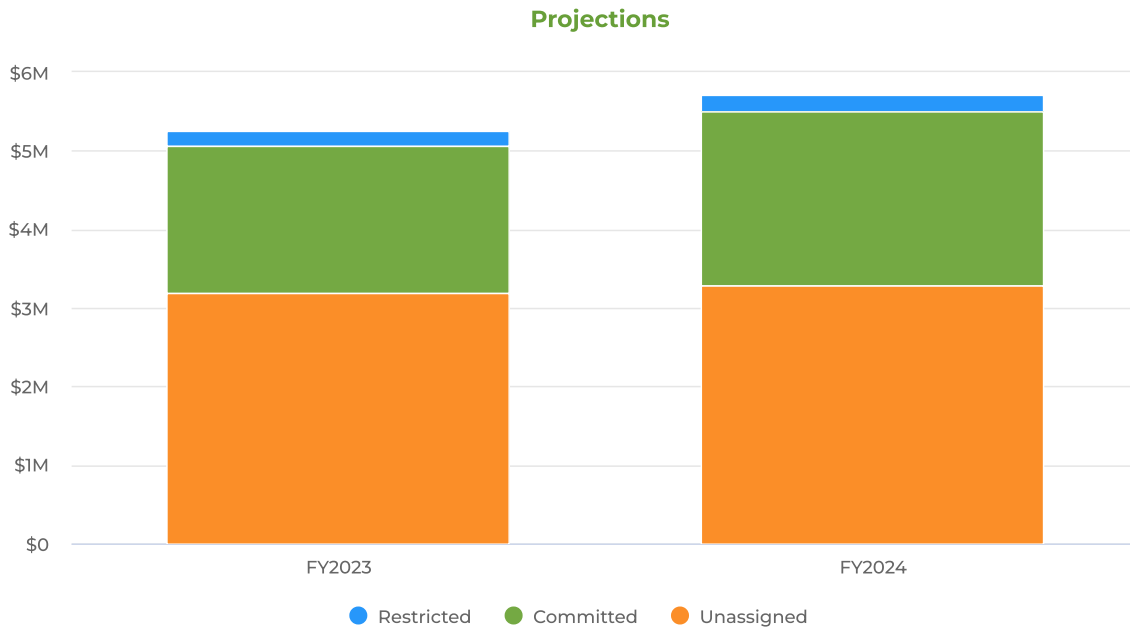
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**Restricted** – resources with constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

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**Unassigned** – resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.



	FY2023	FY2024	% Change
<b>Fund Balance</b>	<b>Cash and Investments</b>	<b>Cash and Investments</b>	
Unassigned	\$3,182,198	\$3,282,536	3.2%
Committed	\$1,883,281	\$2,212,806	17.5%
Restricted	\$198,352	\$210,352	6%
<b>Total Fund Balance:</b>	<b>\$5,263,831</b>	<b>\$5,705,694</b>	<b>8.4%</b>



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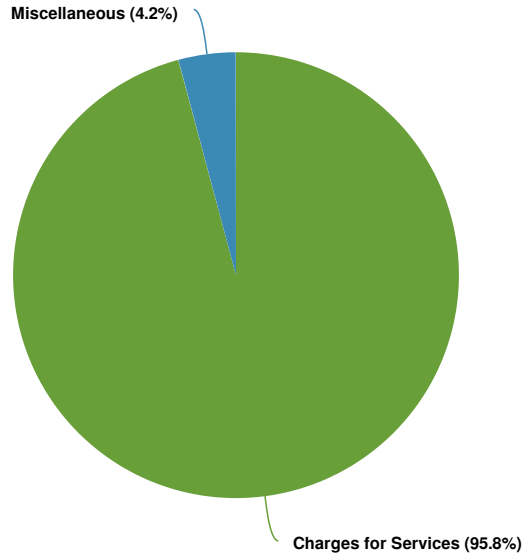


# Wastewater Fund

The purpose of the Wastewater Fund is to provide sewer collection and treatment services to residential and commercial customers within the City of Cody. Funding is primarily derived from user charges.

## Revenues by Source

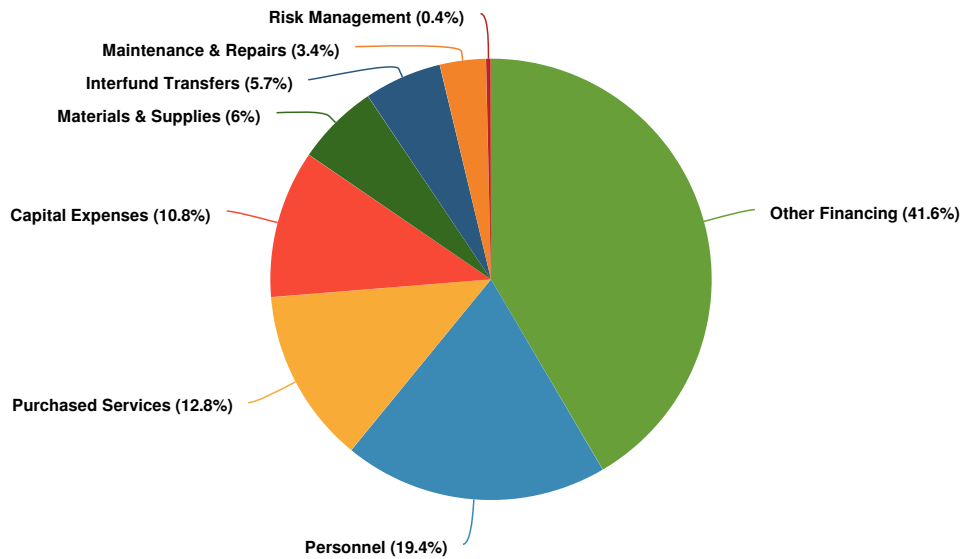
### Projected 2024 Revenues by Source



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source			
Charges for Services	\$1,415,000	\$1,470,000	3.9%
Miscellaneous	\$63,107	\$63,700	0.9%
Capital Revenue	\$270,814	\$0	-100%
<b>Total Revenue Source:</b>	<b>\$1,748,921</b>	<b>\$1,533,700</b>	<b>-12.3%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$462,470	\$446,670	-3.4%
Maintenance & Repairs	\$135,398	\$77,669	-42.6%
Purchased Services	\$220,951	\$295,233	33.6%
Risk Management	\$8,440	\$8,372	-0.8%
Materials & Supplies	\$159,115	\$139,259	-12.5%
Other Financing	\$837,308	\$958,474	14.5%
Interfund Transfers	\$88,430	\$131,064	48.2%
Capital Expenses	\$615,137	\$250,000	-59.4%
<b>Total Expense Objects:</b>	<b>\$2,527,249</b>	<b>\$2,306,741</b>	<b>-8.7%</b>



## Fund Balance

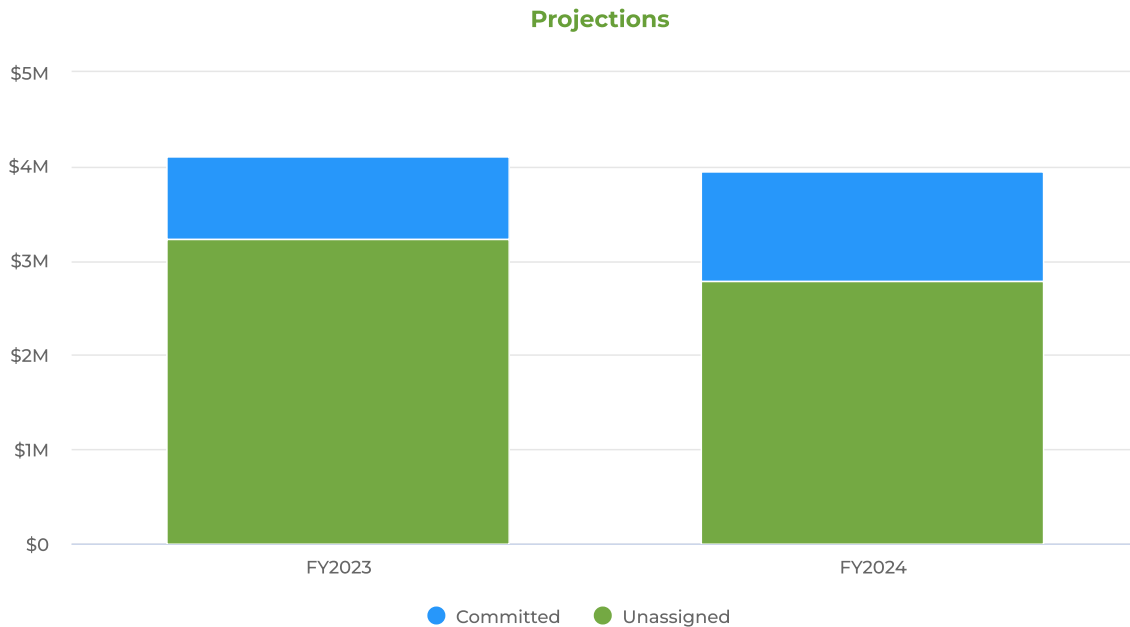
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	FY2023	FY2024	% Change
<b>Fund Balance</b>			
	<b>Cash and Investments</b>	<b>Cash and Investments</b>	
Unassigned	\$3,239,304	\$2,793,414	-13.8%
Committed	\$862,005	\$1,153,371	33.8%
<b>Total Fund Balance:</b>	<b>\$4,101,309</b>	<b>\$3,946,785</b>	<b>-3.8%</b>



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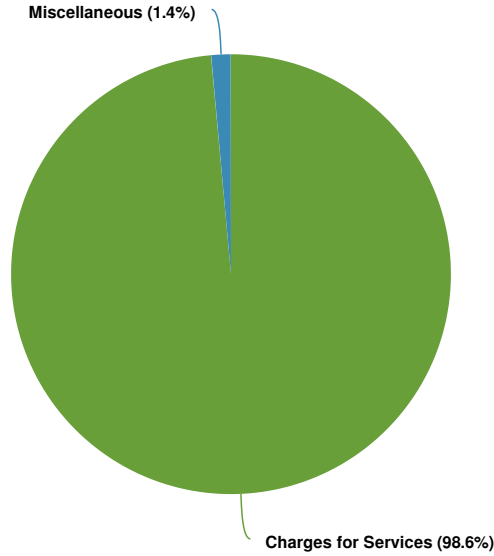


# Electric Fund

The City of Cody operates an electric distribution system and purchases wholesale power from the Wyoming Municipal Power Agency for resale to residential and commercial customers with the City of Cody. Funding is derived from user charges.

## Revenues by Source

### Projected 2024 Revenues by Source

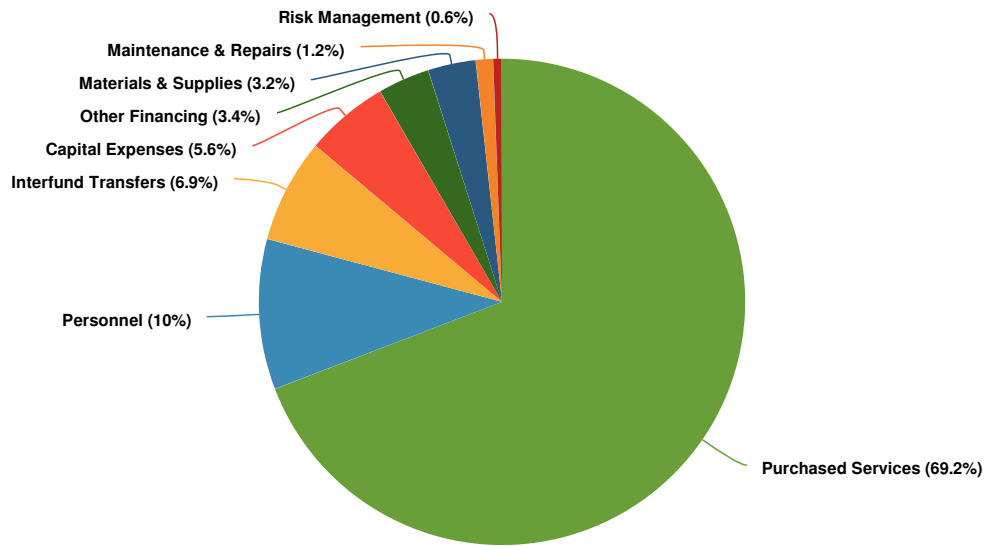


Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source			
Charges for Services	\$12,966,496	\$13,481,601	4%
Miscellaneous	\$193,620	\$196,095	1.3%
<b>Total Revenue Source:</b>	<b>\$13,160,116</b>	<b>\$13,677,696</b>	<b>3.9%</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$1,302,993	\$1,359,931	4.4%
Maintenance & Repairs	\$169,395	\$156,720	-7.5%
Purchased Services	\$9,385,671	\$9,407,622	0.2%
Risk Management	\$65,665	\$77,961	18.7%
Materials & Supplies	\$595,942	\$433,038	-27.3%
Other Financing	\$520,144	\$467,295	-10.2%
Interfund Transfers	\$881,003	\$940,619	6.8%
Capital Expenses	\$760,524	\$755,984	-0.6%
<b>Total Expense Objects:</b>	<b>\$13,681,337</b>	<b>\$13,599,170</b>	<b>-0.6%</b>



## Fund Balance

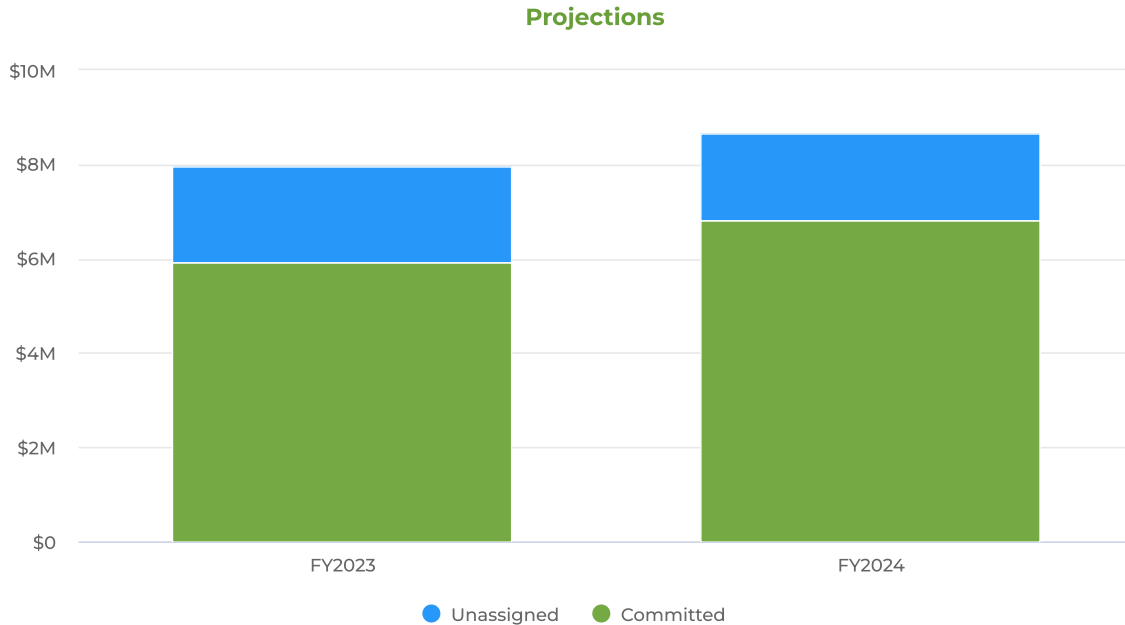
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	FY2023	FY2024	% Change
<b>Fund Balance</b>	<b>Cash and Investments</b>	<b>Cash and Investments</b>	
Unassigned	\$2,024,337	\$1,857,955	-8.2%
Committed	\$5,928,746	\$6,799,585	14.7%
<b>Total Fund Balance:</b>	<b>\$7,953,083</b>	<b>\$8,657,540</b>	<b>8.9%</b>



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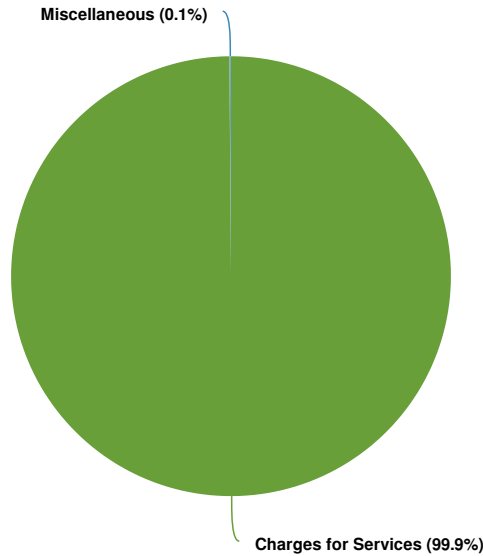


# Storm Drainage Fund

The purpose of the Storm Drainage Fund is to construct, operate, and maintain the City's flood protection system within the City of Cody. Funding is primarily derived from user charges.

## Revenues by Source

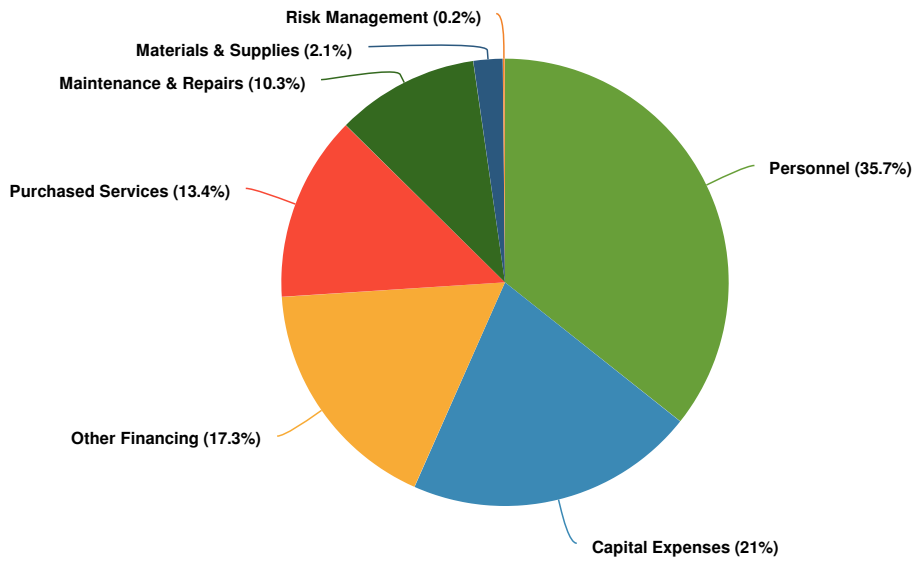
### Projected 2024 Revenues by Source



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source			
Charges for Services	\$483,000	\$606,000	25.5%
Miscellaneous	\$620	\$600	-3.2%
<b>Total Revenue Source:</b>	<b>\$483,620</b>	<b>\$606,600</b>	<b>25.4%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$127,739	\$255,417	100%
Maintenance & Repairs	\$13,500	\$74,000	448.1%
Purchased Services	\$240,604	\$96,101	-60.1%
Risk Management	\$1,125	\$1,100	-2.2%
Materials & Supplies	\$5,485	\$15,114	175.6%
Other Financing	\$124,133	\$124,133	0%
Capital Expenses	\$0	\$150,000	N/A
<b>Total Expense Objects:</b>	<b>\$512,586</b>	<b>\$715,865</b>	<b>39.7%</b>



## Fund Balance

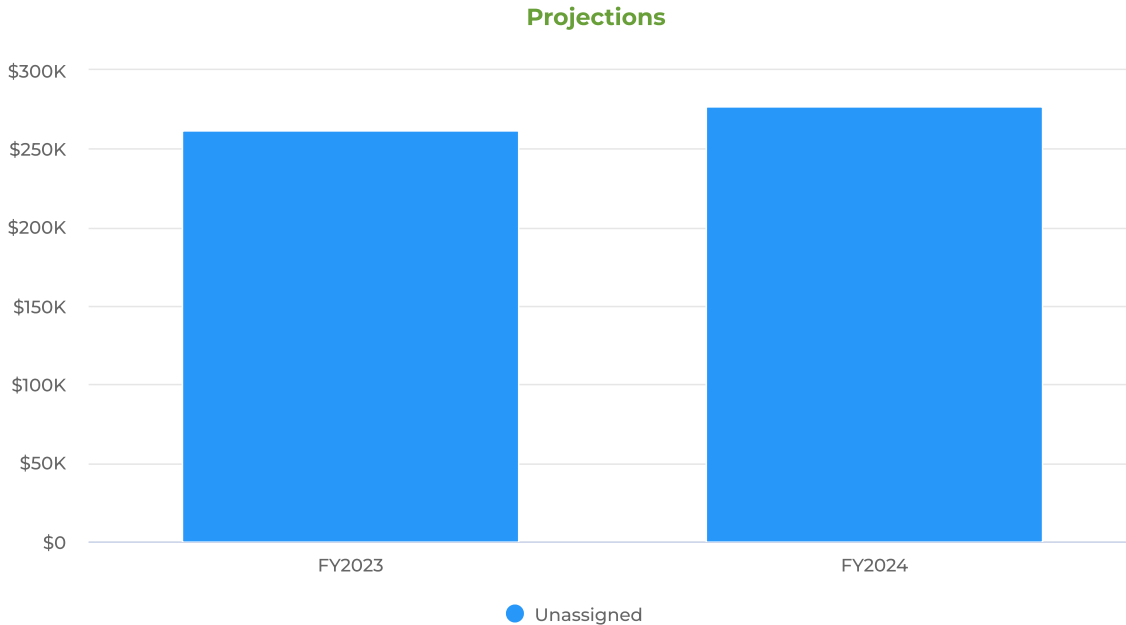
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	FY2023	FY2024	% Change
<b>Fund Balance</b>	<b>Cash and Investments</b>	<b>Cash and Investments</b>	
Unassigned	\$262,097	\$276,965	5.7%
<b>Total Fund Balance:</b>	<b>\$262,097</b>	<b>\$276,965</b>	<b>5.7%</b>



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# **FUNDING SOURCES**

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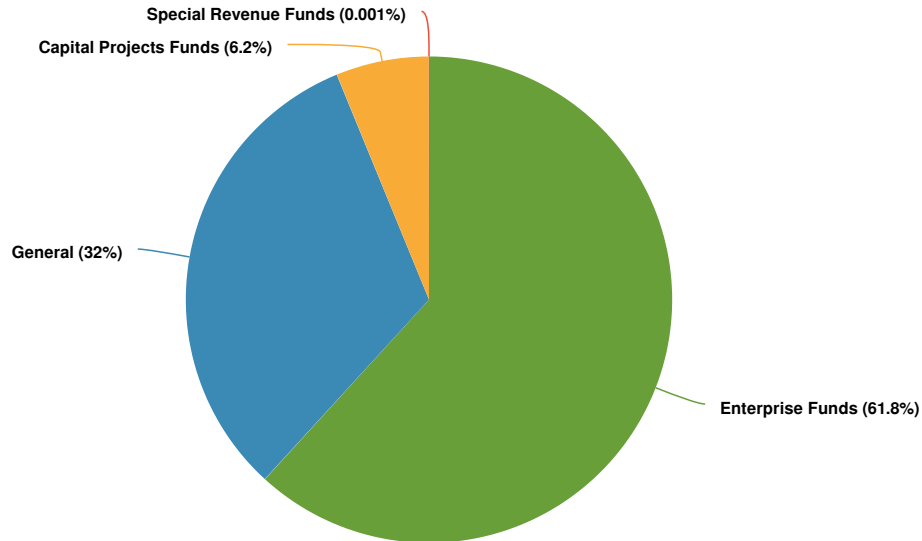
# City-Wide Revenue Summary

The City of Cody receives revenue from a variety of sources to support the services provided to the community. Since cities and towns in Wyoming are considered political subdivisions, available revenue sources and structure is largely determined by the State. Each of the City's funds has their own revenue sources based on the type and purpose of the fund.

**\$36,816,627** **-\$3,021,074**  
 (-7.58% vs. prior year)

## Revenue by Fund

2024 Revenue by Fund



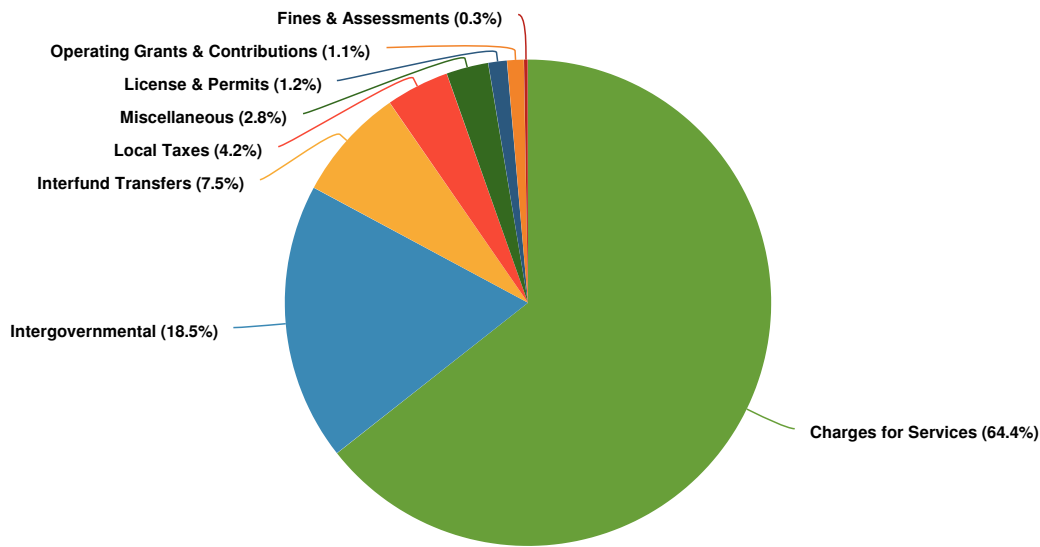
Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General			
General Fund	\$11,044,625	\$11,790,376	6.8%
<b>Total General:</b>	<b>\$11,044,625</b>	<b>\$11,790,376</b>	<b>6.8%</b>
Capital Projects Funds			
General Capital Projects Fund	\$4,444,854	\$443,000	-90%
Technology Replacement Fund	\$445,486	\$445,600	0%
Vehicle Replacement Fund	\$1,556,904	\$1,385,873	-11%
Specific Purpose Tax Fund	\$347,213	\$0	-100%
<b>Total Capital Projects Funds:</b>	<b>\$6,794,457</b>	<b>\$2,274,473</b>	<b>-66.5%</b>
Special Revenue Funds			
Cody Public Arts Fund	\$66,024	\$445	-99.3%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
American Rescue Plan Grant Fund	\$33,838	\$0	-100%
<b>Total Special Revenue Funds:</b>	<b>\$99,862</b>	<b>\$445</b>	<b>-99.6%</b>
Enterprise Funds			
Solid Waste Fund	\$2,543,376	\$2,623,500	3.2%
Water Fund	\$3,962,724	\$4,309,837	8.8%
Wastewater Fund	\$1,748,921	\$1,533,700	-12.3%
Electric Fund	\$13,160,116	\$13,677,696	3.9%
Storm Drainage Fund	\$483,620	\$606,600	25.4%
<b>Total Enterprise Funds:</b>	<b>\$21,898,757</b>	<b>\$22,751,333</b>	<b>3.9%</b>
<b>Total:</b>	<b>\$39,837,701</b>	<b>\$36,816,627</b>	<b>-7.6%</b>

## Revenues by Source

### Projected 2024 Revenues by Source



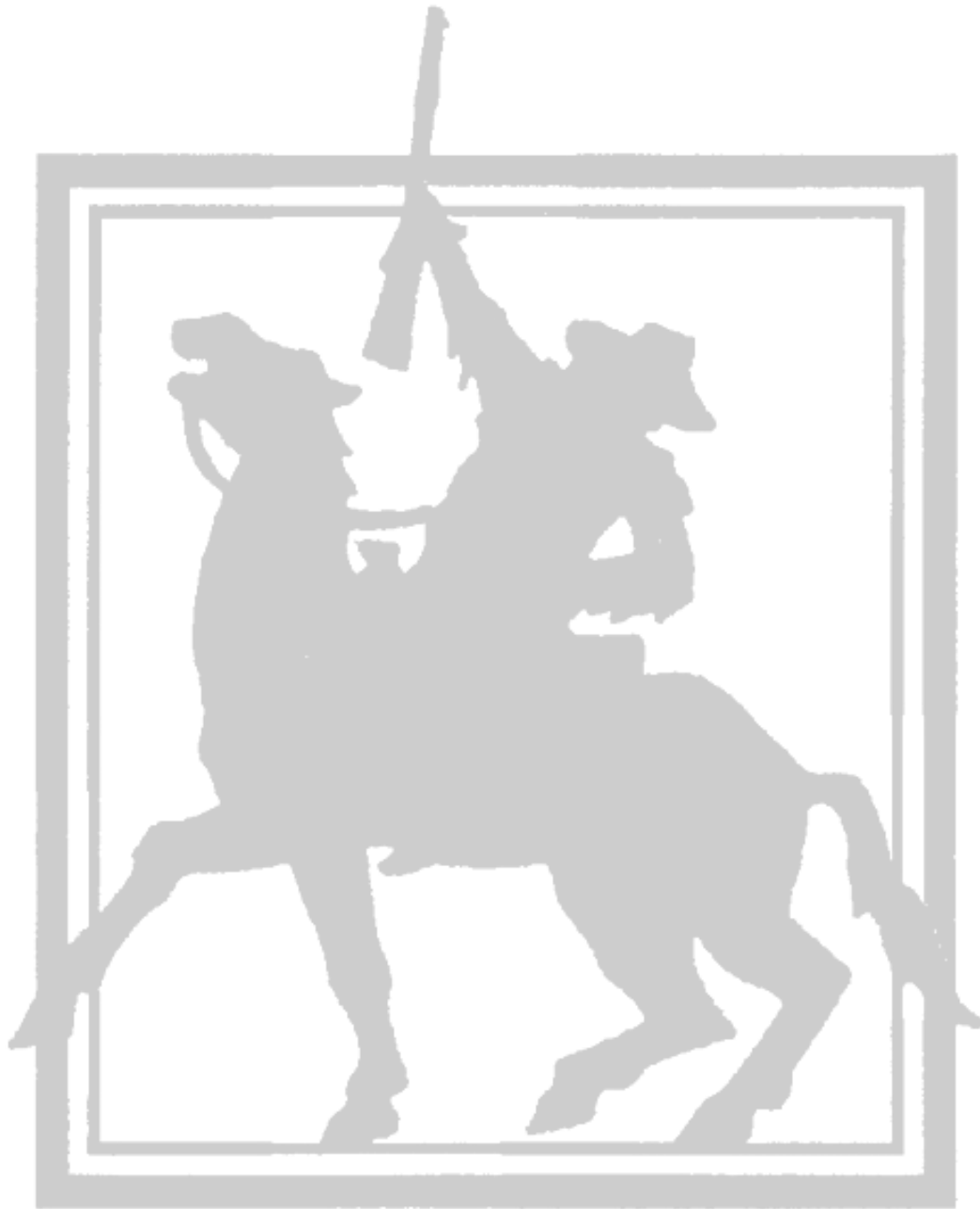
Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source			
Local Taxes	\$1,372,600	\$1,542,836	12.4%
Intergovernmental	\$6,493,449	\$6,794,821	4.6%
License & Permits	\$405,750	\$458,440	13%
Fines & Assessments	\$91,000	\$96,500	6%
Charges for Services	\$22,512,551	\$23,709,194	5.3%
Miscellaneous	\$878,666	\$1,033,584	17.6%
Operating Grants & Contributions	\$529,885	\$407,663	-23.1%
Interfund Transfers	\$6,936,469	\$2,773,589	-60%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Capital Revenue	\$617,331	\$0	-100%
<b>Total Revenue Source:</b>	<b>\$39,837,701</b>	<b>\$36,816,627</b>	<b>-7.6%</b>



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# Taxes and Intergovernmental Revenue Summary

Local taxes are those which the City has the legal authority under State Statutes to assess and can be utilized to fund city services such as public safety, streets maintenance, parks and administrative operations. The City of Cody assesses two types of local taxes: Property Taxes and Franchise Fees.

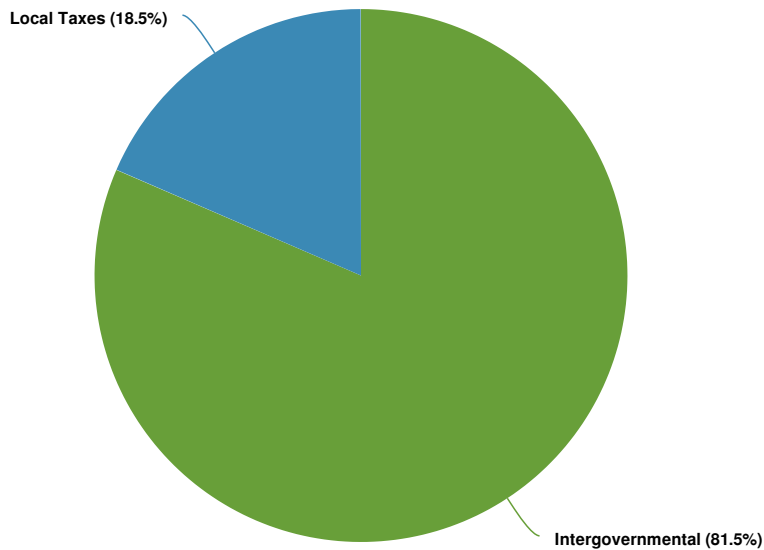
Intergovernmental revenues are shared sources received from federal, state, or other local governments. Examples include sales taxes, motor vehicle fees, mineral royalties, and other taxes.

These revenue sources are used to fund essential services that benefit the community as a whole and fund services such as streets, parks, public safety, and other community efforts.

**\$8,337,657** **\$471,608**  
(6.00% vs. prior year)

## Revenues by Source

Projected 2024 Revenues by Source



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>			
<b>Local Taxes</b>			
Property Taxes	\$952,600	\$1,083,670	13.8%
Franchise Fees	\$420,000	\$459,166	9.3%
<b>Total Local Taxes:</b>	<b>\$1,372,600</b>	<b>\$1,542,836</b>	<b>12.4%</b>
<b>Intergovernmental</b>			
Cigarette Taxes	\$62,000	\$55,000	-11.3%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
State Direct Distribution	\$735,749	\$1,047,021	42.3%
Federal Mineral Royalties	\$449,000	\$445,900	-0.7%
Fuel Tax Reimbursement	\$7,700	\$7,900	2.6%
Gasoline Taxes	\$320,000	\$312,000	-2.5%
Special Fuels Tax	\$106,000	\$110,000	3.8%
Lottery Proceeds	\$45,000	\$65,000	44.4%
Motor Vehicle Fees	\$195,000	\$195,000	0%
Sales Tax	\$3,650,000	\$3,660,000	0.3%
Severance Taxes	\$353,000	\$353,000	0%
Use Tax	\$350,000	\$333,000	-4.9%
Lodging Tax	\$160,000	\$134,000	-16.2%
Pari Mutual Revenue	\$0	\$17,000	N/A
Weed & Pest Funding	\$60,000	\$60,000	0%
<b>Total Intergovernmental:</b>	<b>\$6,493,449</b>	<b>\$6,794,821</b>	<b>4.6%</b>
<b>Total Revenue Source:</b>	<b>\$7,866,049</b>	<b>\$8,337,657</b>	<b>6%</b>





## Licenses and Permits Summary

Wyoming Statutes allow cities and towns to impose a license fee on any business conducted within the municipality for the purpose of raising revenue. The City of Cody assesses license fees for liquor establishments and contractors as well as general business licenses for certain types of businesses, building permit fees, and encroachment permit fees.

**\$458,440** **\$52,690**  
 (12.99% vs. prior year)

### Revenue by Fund

Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
<b>General</b>			
<b>General Fund</b>			
<b>License &amp; Permits</b>			
General Business Licenses	\$3,000	\$1,700	-43.3%
Liquor Licenses & Permits	\$66,000	\$83,000	25.8%
Liquor Licenses & Permits	\$1,000	\$840	-16%
Vendor Permits	\$2,400	\$4,300	79.2%
P & Z Permits	\$12,000	\$22,000	83.3%
Annual Encroachment Permits	\$0	\$3,600	N/A
Building Permits	\$258,250	\$280,000	8.4%
Contractor Licenses	\$53,600	\$58,000	8.2%
Temp Encroachment Permits	\$9,500	\$5,000	-47.4%
<b>Total License &amp; Permits:</b>	<b>\$405,750</b>	<b>\$458,440</b>	<b>13%</b>
<b>Total General Fund:</b>	<b>\$405,750</b>	<b>\$458,440</b>	<b>13%</b>
<b>Total General:</b>	<b>\$405,750</b>	<b>\$458,440</b>	<b>13%</b>



## Fines and Assessments Summary

Fines and assessments revenue includes money received by the City through its Municipal Court for traffic violations, municipal code violations, and criminal violations. Assessments include reimbursements for court- appointed attorney and incarceration costs.

\$96,500
\$5,500  
 (6.04% vs. prior year)

### Revenue by Fund

Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
<b>General</b>			
<b>General Fund</b>			
<b>Fines &amp; Assessments</b>			
Court Fines & Forfeitures	\$91,000	\$96,500	6%
<b>Total Fines &amp; Assessments:</b>	<b>\$91,000</b>	<b>\$96,500</b>	<b>6%</b>
<b>Total General Fund:</b>	<b>\$91,000</b>	<b>\$96,500</b>	<b>6%</b>
<b>Total General:</b>	<b>\$91,000</b>	<b>\$96,500</b>	<b>6%</b>



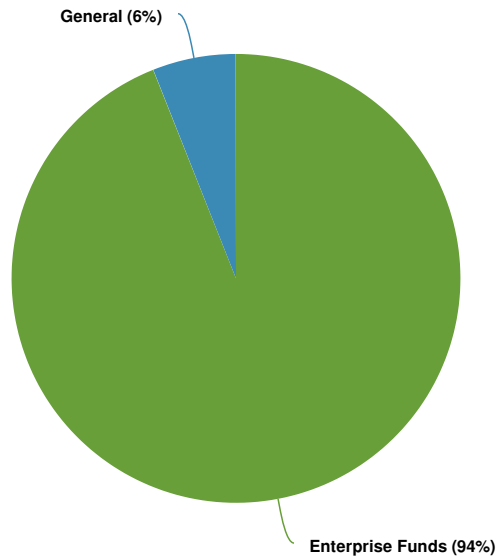
# Charges for Services Summary

Charges for services, also referred to as user fees, are fees charged directly to the end user for the cost of providing specific services to that user.

**\$23,709,194** **\$1,196,643**  
 (5.32% vs. prior year)

## Revenue by Fund

2024 Revenue by Fund



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General			
General Fund	\$1,340,285	\$1,422,393	6.1%
<b>Total General:</b>	<b>\$1,340,285</b>	<b>\$1,422,393</b>	<b>6.1%</b>
Enterprise Funds			
Solid Waste Fund	\$2,481,470	\$2,558,000	3.1%
Water Fund	\$3,826,300	\$4,171,200	9%
Wastewater Fund	\$1,415,000	\$1,470,000	3.9%
Electric Fund	\$12,966,496	\$13,481,601	4%
Storm Drainage Fund	\$483,000	\$606,000	25.5%
<b>Total Enterprise Funds:</b>	<b>\$21,172,266</b>	<b>\$22,286,801</b>	<b>5.3%</b>
<b>Total:</b>	<b>\$22,512,551</b>	<b>\$23,709,194</b>	<b>5.3%</b>



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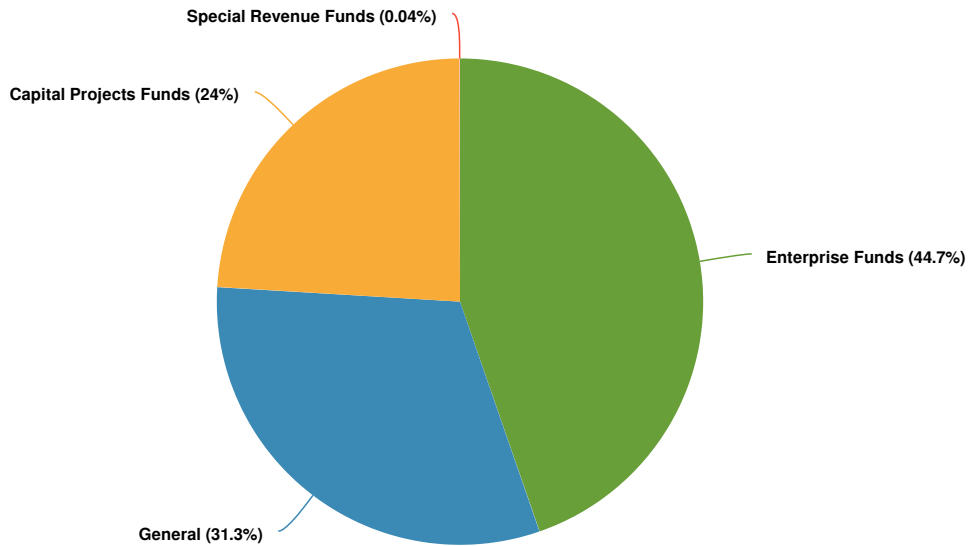
## Miscellaneous Summary

These revenues include investment income and other revenue sources which are not generated through the usual operations of the City or cannot be easily categorized into a specific line item in the budget.

**\$1,033,584** **\$154,918**  
(17.63% vs. prior year)

### Revenue by Fund

#### 2024 Revenue by Fund



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General			
General Fund	\$140,400	\$323,125	130.1%
<b>Total General:</b>	<b>\$140,400</b>	<b>\$323,125</b>	<b>130.1%</b>
Capital Projects Funds			
General Capital Projects Fund	\$107,745	\$108,000	0.2%
Technology Replacement Fund	\$10,786	\$10,900	1.1%
Vehicle Replacement Fund	\$129,080	\$129,082	0%
Specific Purpose Tax Fund	\$696	\$0	-100%
<b>Total Capital Projects Funds:</b>	<b>\$248,307</b>	<b>\$247,982</b>	<b>-0.1%</b>
Special Revenue Funds			
Cody Public Arts Fund	\$444	\$445	0.2%
American Rescue Plan Grant Fund	\$33,838	\$0	-100%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
<b>Total Special Revenue Funds:</b>	<b>\$34,282</b>	<b>\$445</b>	<b>-98.7%</b>
Enterprise Funds			
Solid Waste Fund	\$61,906	\$63,000	1.8%
Water Fund	\$136,424	\$138,637	1.6%
Wastewater Fund	\$63,107	\$63,700	0.9%
Electric Fund	\$193,620	\$196,095	1.3%
Storm Drainage Fund	\$620	\$600	-3.2%
<b>Total Enterprise Funds:</b>	<b>\$455,677</b>	<b>\$462,032</b>	<b>1.4%</b>
<b>Total:</b>	<b>\$878,666</b>	<b>\$1,033,584</b>	<b>17.6%</b>



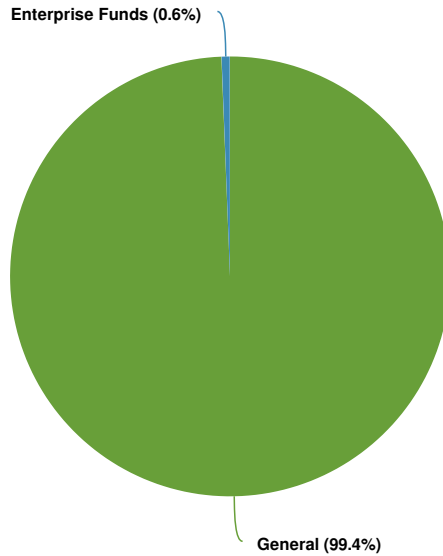
# Operating Grants and Contributions Summary

The City receives various operating grants and contributions from other governmental agencies and organizations. Most grants and contributions vary from year to year in amount and source however the City does have a permanent endowment through the Wyoming Community Foundation for the operation of the Recreation Center.

**\$407,663** **-\$122,222**  
 (-23.07% vs. prior year)

## Revenue by Fund

2024 Revenue by Fund



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General			
General Fund	\$479,305	\$405,163	-15.5%
<b>Total General:</b>	<b>\$479,305</b>	<b>\$405,163</b>	<b>-15.5%</b>
Special Revenue Funds			
Cody Public Arts Fund	\$50,580	\$0	-100%
<b>Total Special Revenue Funds:</b>	<b>\$50,580</b>	<b>\$0</b>	<b>-100%</b>
Enterprise Funds			
Solid Waste Fund	\$0	\$2,500	N/A
<b>Total Enterprise Funds:</b>	<b>\$0</b>	<b>\$2,500</b>	<b>N/A</b>
<b>Total:</b>	<b>\$529,885</b>	<b>\$407,663</b>	<b>-23.1%</b>



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CITY OF CODY  

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WYOMING



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# DEPARTMENTS

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WYOMING

# City-Wide Expenses

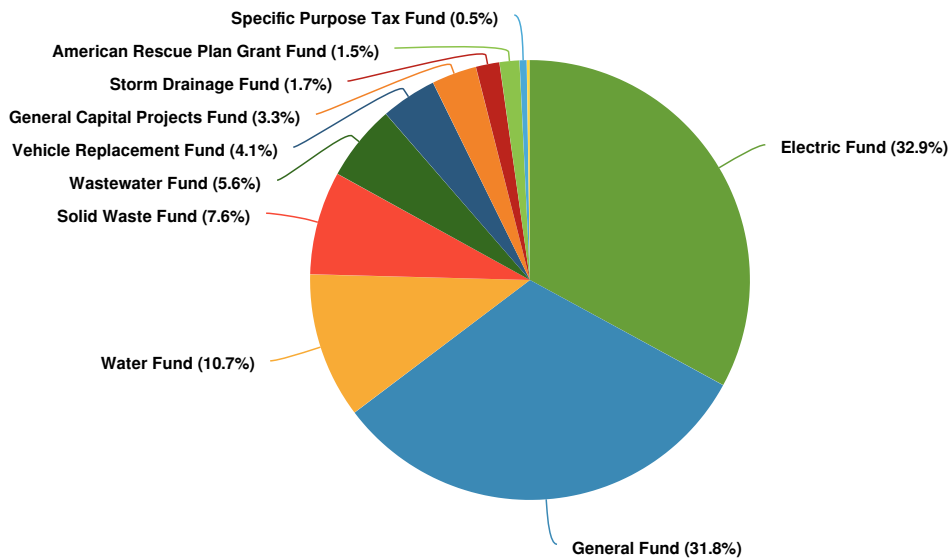
## Expenditures Summary

The City of Cody expends funds in a variety of categories for operations and capital outlay purposes. Operational expenses include personnel, maintenance, supplies, outside services, risk management, debt service. Capital outlay includes the acquisition and construction of capital assets such as equipment, buildings, and infrastructure.

**\$41,273,241** **-\$5,487,367**  
 (-11.74% vs. prior year)

## Expenditures by Fund

2024 Expenditures by Fund



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General Fund	\$16,739,456	\$13,106,576	-21.7%
General Capital Projects Fund	\$1,139,707	\$1,363,040	19.6%
Technology Replacement Fund	\$101,564	\$96,455	-5%
Vehicle Replacement Fund	\$1,727,800	\$1,700,475	-1.6%
Specific Purpose Tax Fund	\$549,873	\$215,496	-60.8%
Cody Public Arts Fund	\$60,757	\$182	-99.7%
American Rescue Plan Grant Fund	\$1,250,219	\$604,155	-51.7%
Solid Waste Fund	\$3,226,764	\$3,139,476	-2.7%
Water Fund	\$5,243,296	\$4,425,612	-15.6%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Wastewater Fund	\$2,527,249	\$2,306,741	-8.7%
Electric Fund	\$13,681,337	\$13,599,170	-0.6%
Storm Drainage Fund	\$512,586	\$715,865	39.7%
<b>Total:</b>	<b>\$46,760,608</b>	<b>\$41,273,241</b>	<b>-11.7%</b>

## Expenditures by Function

Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
Interfund Activity			
Interfund Activity	\$6,936,469	\$2,775,231	-60%
<b>Total Interfund Activity:</b>	<b>\$6,936,469</b>	<b>\$2,775,231</b>	<b>-60%</b>
General Government			
Finance & Accounting	\$81,643	\$93,638	14.7%
Human Resources & Payroll	\$16,544	\$16,410	-0.8%
Information Technology	\$209,384	\$343,343	64%
Grants Administration	\$1,705	\$813	-52.3%
City-Sponsored Events	\$2,118	\$2,295	8.4%
Fleet Maintenance	\$3,130	\$3,080	-1.6%
Municipal Court	\$97,521	\$81,805	-16.1%
Capital Outlay	\$35,250	\$56,535	60.4%
Outside Agency Support	\$101,961	\$105,675	3.6%
Utility Billing	\$57,064	\$54,801	-4%
Governing Body	\$196,617	\$286,698	45.8%
Administration	\$124,727	\$135,800	8.9%
City Clerk	\$74,505	\$75,669	1.6%
Cody Public Arts	\$60,757	\$182	-99.7%
<b>Total General Government:</b>	<b>\$1,062,926</b>	<b>\$1,256,744</b>	<b>18.2%</b>
Police Department			
Finance & Accounting	\$46,090	\$54,484	18.2%
Human Resources & Payroll	\$22,296	\$22,586	1.3%
Information Technology	\$327,114	\$225,466	-31.1%
Grants Administration	\$5,895	\$7,099	20.4%
City-Sponsored Events	\$76,158	\$94,139	23.6%
City Facilities	\$46,891	\$55,694	18.8%
Fleet Maintenance	\$54,123	\$43,679	-19.3%
Municipal Court	\$18,917	\$23,549	24.5%
Capital Outlay	\$731,920	\$594,928	-18.7%
Outside Agency Support	\$10,000	\$16,000	60%
Police Administration	\$542,619	\$707,914	30.5%
Code Enforcement	\$89,483	\$206,876	131.2%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Animal Control	\$112,340	\$0	-100%
Patrol & Traffic	\$1,951,821	\$2,152,579	10.3%
Special Programs	\$107,672	\$112,290	4.3%
Investigations & Evidence	\$785,801	\$684,936	-12.8%
School Resource Officer	\$55,346	\$59,028	6.7%
DCI Task Force	\$99,971	\$132,083	32.1%
<b>Total Police Department:</b>	<b>\$5,084,457</b>	<b>\$5,193,330</b>	<b>2.1%</b>
Parks Department			
Finance & Accounting	\$9,255	\$11,824	27.8%
Human Resources & Payroll	\$10,151	\$11,490	13.2%
Information Technology	\$10,721	\$9,565	-10.8%
City Facilities	\$127,629	\$135,468	6.1%
Fleet Maintenance	\$29,042	\$24,616	-15.2%
Capital Outlay	\$322,250	\$306,000	-5%
Parks Administration	\$95,852	\$108,271	13%
Parks Maintenance & Development	\$613,360	\$476,970	-22.2%
Splash Pad	\$14,602	\$13,881	-4.9%
Athletic Fields	\$183,911	\$181,587	-1.3%
Snow Plowing & Snow Removal	\$13,557	\$21,531	58.8%
Paths/Trails Maintenance & Development	\$71,799	\$87,952	22.5%
<b>Total Parks Department:</b>	<b>\$1,502,129</b>	<b>\$1,389,155</b>	<b>-7.5%</b>
City Facilities			
Finance & Accounting	\$4,475	\$5,328	19.1%
Human Resources & Payroll	\$5,425	\$5,841	7.7%
Information Technology	\$8,794	\$8,321	-5.4%
City-Sponsored Events	\$5,691	\$6,203	9%
City Facilities	\$159,374	\$158,744	-0.4%
Fleet Maintenance	\$5,075	\$4,773	-6%
Capital Outlay	\$762,629	\$92,000	-87.9%
Snow Plowing & Snow Removal	\$326	\$0	-100%
Auditorium/Clubroom	\$151,459	\$123,383	-18.5%
Leased Facilities	\$20,888	\$20,329	-2.7%
<b>Total City Facilities:</b>	<b>\$1,124,136</b>	<b>\$424,922</b>	<b>-62.2%</b>
Community Development			
Finance & Accounting	\$8,424	\$9,936	17.9%
Human Resources & Payroll	\$4,111	\$4,373	6.4%
Information Technology	\$20,376	\$15,869	-22.1%
Fleet Maintenance	\$2,801	\$2,820	0.7%
Planning, Zoning & Subdivisions	\$170,603	\$179,141	5%
GIS	\$32,658	\$37,958	16.2%
Engineering & GIS	\$6,117	\$10,870	77.7%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Building Inspection	\$328,015	\$341,257	4%
<b>Total Community Development:</b>	<b>\$573,105</b>	<b>\$602,224</b>	<b>5.1%</b>
Public Works			
Finance & Accounting	\$32,646	\$40,389	23.7%
Human Resources & Payroll	\$7,838	\$10,766	37.4%
Information Technology	\$37,651	\$30,517	-18.9%
Grants Administration	\$1,600	\$0	-100%
City-Sponsored Events	\$27,898	\$29,077	4.2%
City Facilities	\$42,469	\$40,442	-4.8%
Fleet Maintenance	\$188,019	\$177,903	-5.4%
Capital Outlay	\$1,621,925	\$1,330,390	-18%
Public Works Administration	\$99,123	\$94,398	-4.8%
Snow Plowing & Snow Removal	\$102,725	\$109,223	6.3%
GIS	\$14,897	\$14,789	-0.7%
Engineering & GIS	\$16,621	\$13,166	-20.8%
Streets Maintenance	\$871,189	\$917,986	5.4%
Sign Maintenance	\$47,466	\$42,221	-11.1%
Street Sweeping	\$59,106	\$0	-100%
<b>Total Public Works:</b>	<b>\$3,171,173</b>	<b>\$2,851,267</b>	<b>-10.1%</b>
Recreation			
Finance & Accounting	\$18,389	\$21,352	16.1%
Human Resources & Payroll	\$47,525	\$52,939	11.4%
Information Technology	\$41,947	\$39,822	-5.1%
City-Sponsored Events	\$10,057	\$10,941	8.8%
City Facilities	\$253,936	\$298,822	17.7%
Fleet Maintenance	\$2,675	\$2,370	-11.4%
Unassigned	\$0	\$78	N/A
Capital Outlay	\$160,000	\$295,000	84.4%
Recreation Administration	\$177,886	\$193,098	8.6%
Public & Day Use	\$293,354	\$305,889	4.3%
Recreation Youth Activities	\$296,958	\$312,887	5.4%
Recreation Adult Activities	\$148,046	\$159,288	7.6%
City-Sponsored Events - Recreation	\$14,442	\$17,919	24.1%
Concerts in the Park	\$85,379	\$32,501	-61.9%
<b>Total Recreation:</b>	<b>\$1,550,594</b>	<b>\$1,742,905</b>	<b>12.4%</b>
Aquatics			
Finance & Accounting	\$9,786	\$11,110	13.5%
Human Resources & Payroll	\$30,948	\$34,034	10%
Information Technology	\$15,899	\$15,205	-4.4%
City Facilities	\$215,260	\$285,661	32.7%
Capital Outlay	\$35,000	\$51,000	45.7%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Public & Day Use	\$290,540	\$305,171	5%
Aquatics Administration	\$111,805	\$104,442	-6.6%
Aquatics Youth & Adult Activities	\$169,881	\$169,707	-0.1%
Aquatics Safety Training Programs	\$38,834	\$24,988	-35.7%
<b>Total Aquatics:</b>	<b>\$917,953</b>	<b>\$1,001,318</b>	<b>9.1%</b>
Athletics			
Finance & Accounting	\$1,670	\$1,537	-8%
Human Resources & Payroll	\$31,404	\$30,236	-3.7%
Information Technology	\$9,440	\$9,842	4.3%
City Facilities	\$59,946	\$41,772	-30.3%
Athletics Administration	\$22,064	\$23,137	4.9%
Athletics Youth Programs	\$39,799	\$44,548	11.9%
Athletics Adult Programs	\$35,295	\$35,611	0.9%
Athletics Mini Golf	\$28,634	\$44,796	56.4%
<b>Total Athletics:</b>	<b>\$228,252</b>	<b>\$231,479</b>	<b>1.4%</b>
Solid Waste			
Finance & Accounting	\$29,304	\$34,085	16.3%
Human Resources & Payroll	\$7,034	\$8,201	16.6%
Information Technology	\$7,158	\$7,149	-0.1%
City-Sponsored Events	\$3,434	\$3,649	6.3%
City Facilities	\$15,380	\$14,574	-5.2%
Fleet Maintenance	\$116,992	\$180,621	54.4%
Capital Outlay	\$1,063,376	\$1,057,598	-0.5%
Utility Billing	\$102,580	\$90,136	-12.1%
Governing Body	\$19,027	\$19,145	0.6%
Administration	\$7,129	\$7,728	8.4%
GIS	\$5,913	\$8,464	43.1%
Engineering & GIS	\$2,914	\$2,316	-20.5%
Solid Waste Administration	\$134,564	\$137,501	2.2%
Solid Waste Collection	\$572,822	\$549,653	-4%
Solid Waste Disposal	\$1,007,232	\$994,373	-1.3%
Recycling	\$318,202	\$357,148	12.2%
Hazardous Waste Collection	\$22,607	\$26,853	18.8%
Grass Collection	\$17,209	\$11,780	-31.5%
Bulk Item Removal	\$38,078	\$34,157	-10.3%
<b>Total Solid Waste:</b>	<b>\$3,490,955</b>	<b>\$3,545,130</b>	<b>1.6%</b>
Water			
Finance & Accounting	\$52,619	\$63,317	20.3%
Human Resources & Payroll	\$5,379	\$5,352	-0.5%
Information Technology	\$5,085	\$5,660	11.3%
Grants Administration	\$1,468	\$0	-100%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
City Facilities	\$100,533	\$114,991	14.4%
Fleet Maintenance	\$10,658	\$12,903	21.1%
Capital Outlay	\$1,199,591	\$508,629	-57.6%
Utility Billing	\$95,108	\$89,580	-5.8%
Governing Body	\$19,027	\$19,145	0.6%
Administration	\$7,129	\$7,728	8.4%
GIS	\$15,068	\$17,315	14.9%
Engineering & GIS	\$67,617	\$53,779	-20.5%
Water Administration	\$114,255	\$120,430	5.4%
Treated Water	\$2,984,845	\$2,966,779	-0.6%
Raw Water	\$475,538	\$399,557	-16%
<b>Total Water:</b>	<b>\$5,153,920</b>	<b>\$4,385,165</b>	<b>-14.9%</b>
Wastewater			
Finance & Accounting	\$34,550	\$38,773	12.2%
Human Resources & Payroll	\$3,444	\$3,444	0%
Information Technology	\$8,473	\$7,354	-13.2%
Grants Administration	\$4,404	\$0	-100%
City Facilities	\$151,114	\$216,096	43%
Fleet Maintenance	\$33,603	\$25,450	-24.3%
Capital Outlay	\$667,937	\$302,800	-54.7%
Utility Billing	\$91,804	\$85,393	-7%
Governing Body	\$19,027	\$19,145	0.6%
Administration	\$7,129	\$7,728	8.4%
GIS	\$13,449	\$16,051	19.3%
Engineering & GIS	\$64,096	\$52,609	-17.9%
Wastewater Administration	\$75,836	\$78,747	3.8%
Wastewater Collection	\$673,138	\$681,800	1.3%
Wastewater Treatment	\$643,615	\$693,088	7.7%
<b>Total Wastewater:</b>	<b>\$2,491,619</b>	<b>\$2,228,477</b>	<b>-10.6%</b>
Electric			
Finance & Accounting	\$120,755	\$143,407	18.8%
Human Resources & Payroll	\$6,643	\$7,503	12.9%
Information Technology	\$14,169	\$13,552	-4.4%
City-Sponsored Events	\$5,664	\$6,176	9%
City Facilities	\$24,869	\$22,619	-9%
Fleet Maintenance	\$21,713	\$13,996	-35.5%
Capital Outlay	\$920,524	\$1,027,464	11.6%
Utility Billing	\$123,475	\$101,096	-18.1%
Governing Body	\$19,856	\$19,974	0.6%
Administration	\$7,129	\$7,728	8.4%
GIS	\$14,716	\$15,649	6.3%
Electric Administration	\$452,572	\$213,711	-52.8%

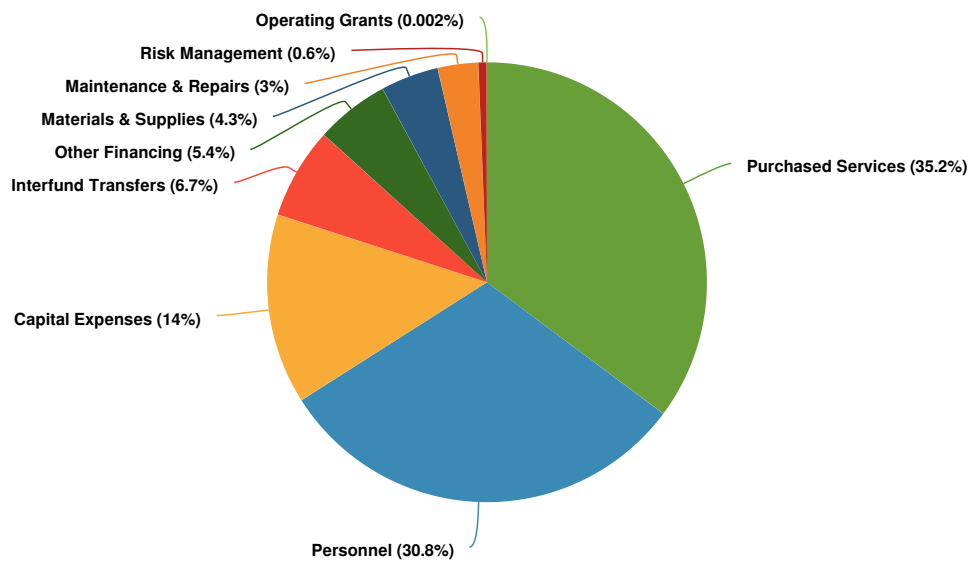




Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Electric Engineering	\$29,580	\$30,233	2.2%
Electric Distribution	\$6,171,335	\$6,110,071	-1%
Substations	\$5,006,094	\$5,175,646	3.4%
Customer Utility Services	\$21,240	\$21,206	-0.2%
<b>Total Electric:</b>	<b>\$12,960,334</b>	<b>\$12,930,031</b>	<b>-0.2%</b>
Storm Drainage			
Finance & Accounting	\$1,125	\$7,065	528%
Human Resources & Payroll	\$412	\$243	-41.1%
Information Technology	\$0	\$351	N/A
Utility Billing	\$13,262	\$59,745	350.5%
Capital Outlay	\$0	\$150,000	N/A
Governing Body	\$7,461	\$7,461	0%
GIS	\$0	\$2,143	N/A
Engineering & GIS	\$42,810	\$44,120	3.1%
Storm Drainage Administration	\$226,175	\$112,301	-50.3%
Storm Drainage Maintenance	\$221,341	\$270,068	22%
Street Sweeping	\$0	\$62,368	N/A
<b>Total Storm Drainage:</b>	<b>\$512,586</b>	<b>\$715,865</b>	<b>39.7%</b>
<b>Total Expenditures:</b>	<b>\$46,760,608</b>	<b>\$41,273,241</b>	<b>-11.7%</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



<b>Name</b>	<b>FY2023 Budget</b>	<b>FY2024 Budgeted</b>	<b>FY2023 Budget vs. FY2024 Budgeted (% Change)</b>
Expense Objects			
Personnel	\$11,875,048	\$12,708,727	7%
Maintenance & Repairs	\$1,203,675	\$1,227,761	2%
Purchased Services	\$14,486,894	\$14,531,911	0.3%
Risk Management	\$224,703	\$258,451	15%
Materials & Supplies	\$2,083,189	\$1,759,899	-15.5%
Other Financing	\$2,315,558	\$2,238,097	-3.3%
Operating Grants	\$114,670	\$820	-99.3%
Interfund Transfers	\$6,936,469	\$2,775,231	-60%
Capital Expenses	\$7,520,402	\$5,772,344	-23.2%
<b>Total Expense Objects:</b>	<b>\$46,760,608</b>	<b>\$41,273,241</b>	<b>-11.7%</b>



# General Government

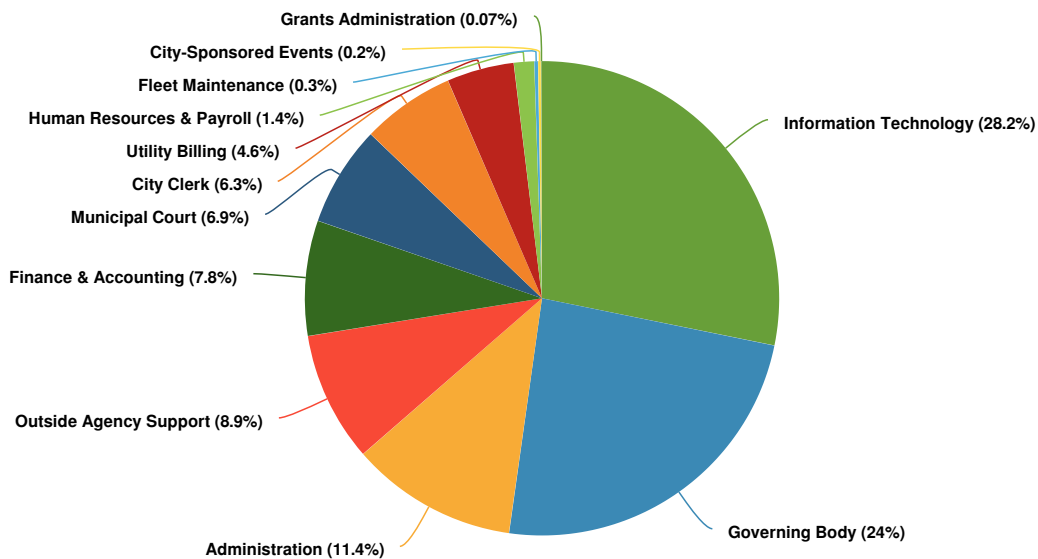
General Government is comprised of the functions associated with the governance, financial management, personnel management, and administrative functions of the City of Cody.

## Expenditures Summary

**\$1,193,027** **\$284,342**  
 (31.29% vs. prior year)

## Expenditures by Function

### Budgeted Expenditures by Function



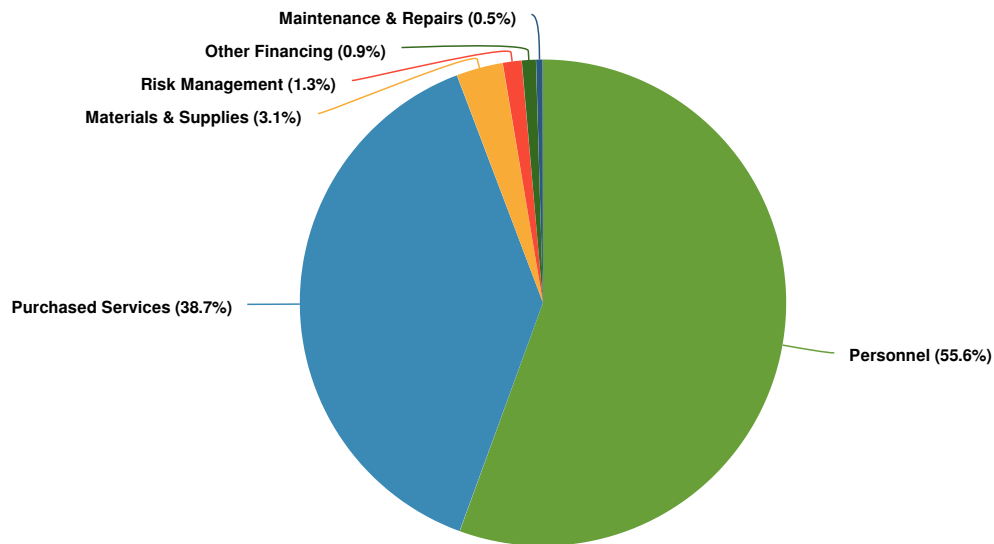
Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
General Government			
Finance & Accounting	\$81,643	\$93,638	14.7%
Human Resources & Payroll	\$16,544	\$16,410	-0.8%
Information Technology	\$151,150	\$336,343	122.5%
Grants Administration	\$1,705	\$813	-52.3%
City-Sponsored Events	\$2,118	\$2,295	8.4%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Fleet Maintenance	\$3,130	\$3,080	-1.6%
Municipal Court	\$97,521	\$81,805	-16.1%
Outside Agency Support	\$101,961	\$105,675	3.6%
Utility Billing	\$57,064	\$54,801	-4%
Governing Body	\$196,617	\$286,698	45.8%
Administration	\$124,727	\$135,800	8.9%
City Clerk	\$74,505	\$75,669	1.6%
<b>Total General Government:</b>	<b>\$908,685</b>	<b>\$1,193,027</b>	<b>31.3%</b>
<b>Total Expenditures:</b>	<b>\$908,685</b>	<b>\$1,193,027</b>	<b>31.3%</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$517,935	\$662,985	28%
Maintenance & Repairs	\$5,000	\$5,470	9.4%
Purchased Services	\$302,075	\$461,400	52.7%
Risk Management	\$15,623	\$14,947	-4.3%
Materials & Supplies	\$40,546	\$37,025	-8.7%
Other Financing	\$27,506	\$11,200	-59.3%
<b>Total Expense Objects:</b>	<b>\$908,685</b>	<b>\$1,193,027</b>	<b>31.3%</b>



# Police Department

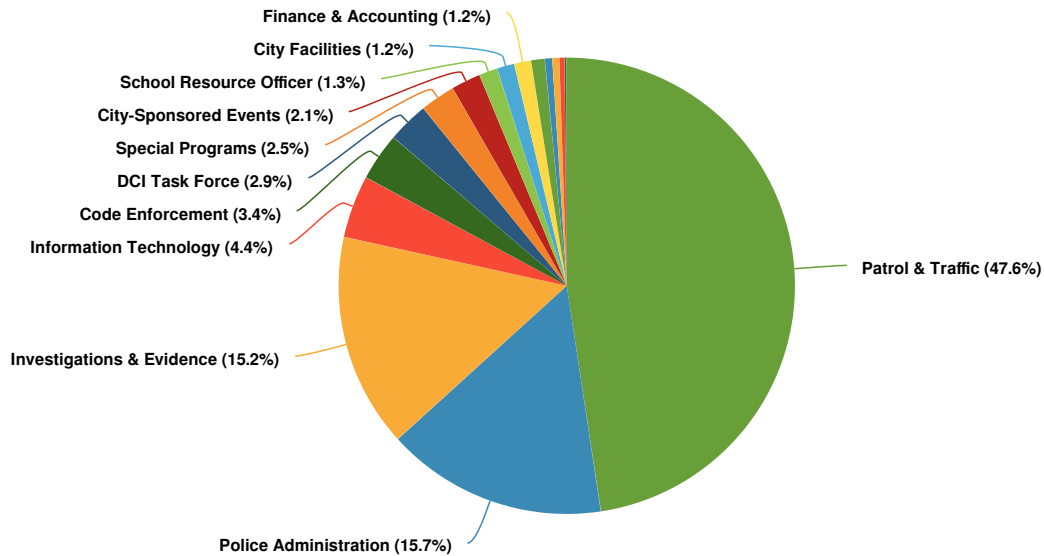
The Police Department encompasses the activities associated with law enforcement within the City of Cody to protect people and property, provide assistance to citizens and visitors, and to investigate and solve crimes.

## Expenditures Summary

**\$4,520,101** **\$237,677**  
 (5.55% vs. prior year)

## Expenditures by Function

### Budgeted Expenditures by Function



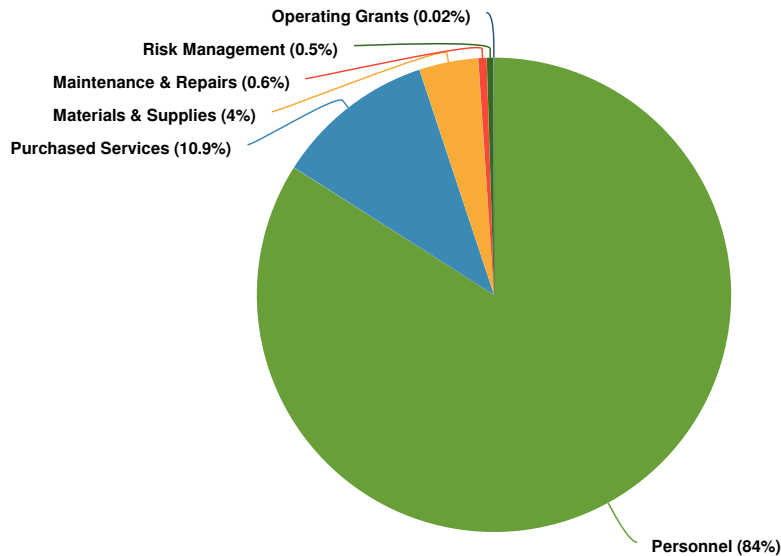
Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
Police Department			
Finance & Accounting	\$46,090	\$54,484	18.2%
Human Resources & Payroll	\$22,296	\$22,586	1.3%
Information Technology	\$297,752	\$201,046	-32.5%
Grants Administration	\$5,895	\$7,099	20.4%
City-Sponsored Events	\$76,158	\$94,139	23.6%
City Facilities	\$46,891	\$55,694	18.8%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Fleet Maintenance	\$54,123	\$43,679	-19.3%
Municipal Court	\$18,917	\$23,549	24.5%
Capital Outlay	\$10,000	\$0	-100%
Outside Agency Support	\$10,000	\$16,000	60%
Police Administration	\$542,619	\$707,914	30.5%
Code Enforcement	\$38,732	\$152,995	295%
Animal Control	\$112,340	\$0	-100%
Patrol & Traffic	\$1,951,821	\$2,152,579	10.3%
Special Programs	\$107,672	\$112,290	4.3%
Investigations & Evidence	\$785,801	\$684,936	-12.8%
School Resource Officer	\$55,346	\$59,028	6.7%
DCI Task Force	\$99,971	\$132,083	32.1%
<b>Total Police Department:</b>	<b>\$4,282,424</b>	<b>\$4,520,101</b>	<b>5.6%</b>
<b>Total Expenditures:</b>	<b>\$4,282,424</b>	<b>\$4,520,101</b>	<b>5.6%</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$3,394,843	\$3,798,124	11.9%
Maintenance & Repairs	\$37,560	\$25,920	-31%
Purchased Services	\$543,156	\$492,121	-9.4%
Risk Management	\$16,309	\$21,010	28.8%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Materials & Supplies	\$271,080	\$182,106	-32.8%
Operating Grants	\$9,476	\$820	-91.3%
Capital Expenses	\$10,000	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$4,282,424</b>	<b>\$4,520,101</b>	<b>5.6%</b>



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CITY OF CODY  

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WYOMING



# Parks Department

The Parks Department is responsible for maintaining and developing City parks and outdoor areas. Functions include:

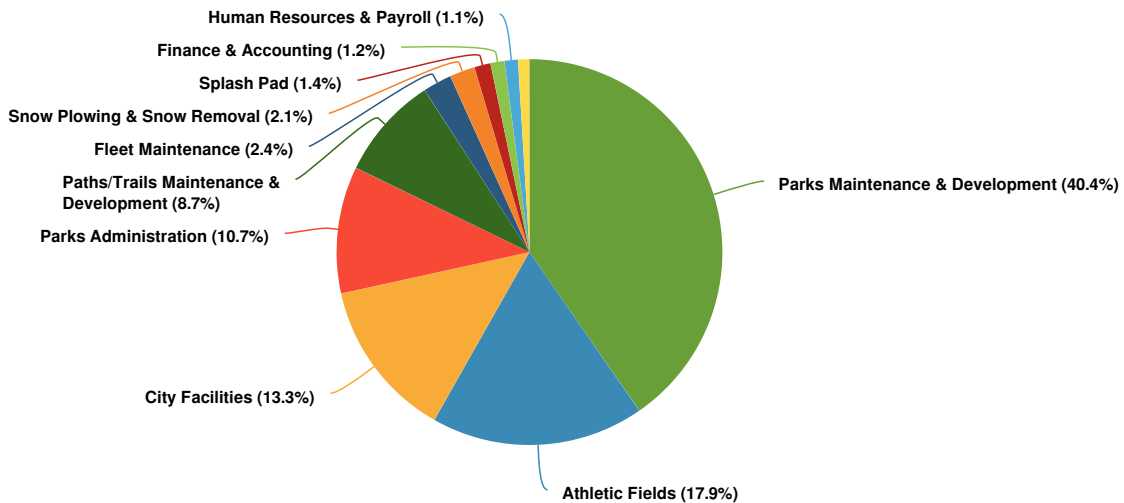
- Parks and playground development and maintenance
- Paths and trails development and maintenance
- Athletic field development and maintenance
- Splash pad operations

## Expenditures Summary

**\$1,016,334** **-\$101,711**  
 (-9.10% vs. prior year)

## Expenditures by Function

Budgeted Expenditures by Function



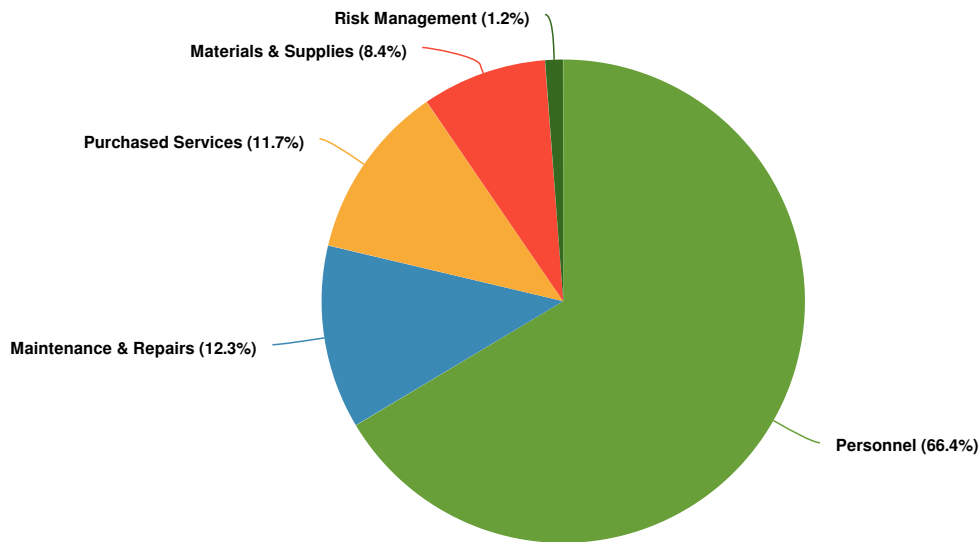
Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
Parks Department			
Finance & Accounting	\$9,255	\$11,824	27.8%
Human Resources & Payroll	\$10,151	\$11,490	13.2%
Information Technology	\$9,971	\$9,565	-4.1%
City Facilities	\$127,629	\$135,468	6.1%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Fleet Maintenance	\$29,042	\$24,616	-15.2%
Parks Administration	\$95,852	\$108,271	13%
Parks Maintenance & Development	\$552,276	\$410,149	-25.7%
Splash Pad	\$14,602	\$13,881	-4.9%
Athletic Fields	\$183,911	\$181,587	-1.3%
Snow Plowing & Snow Removal	\$13,557	\$21,531	58.8%
Paths/Trails Maintenance & Development	\$71,799	\$87,952	22.5%
<b>Total Parks Department:</b>	<b>\$1,118,045</b>	<b>\$1,016,334</b>	<b>-9.1%</b>
<b>Total Expenditures:</b>	<b>\$1,118,045</b>	<b>\$1,016,334</b>	<b>-9.1%</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$643,863	\$675,192	4.9%
Maintenance & Repairs	\$84,265	\$124,838	48.1%
Purchased Services	\$273,870	\$119,191	-56.5%
Risk Management	\$9,837	\$12,170	23.7%
Materials & Supplies	\$106,210	\$84,943	-20%
<b>Total Expense Objects:</b>	<b>\$1,118,045</b>	<b>\$1,016,334</b>	<b>-9.1%</b>



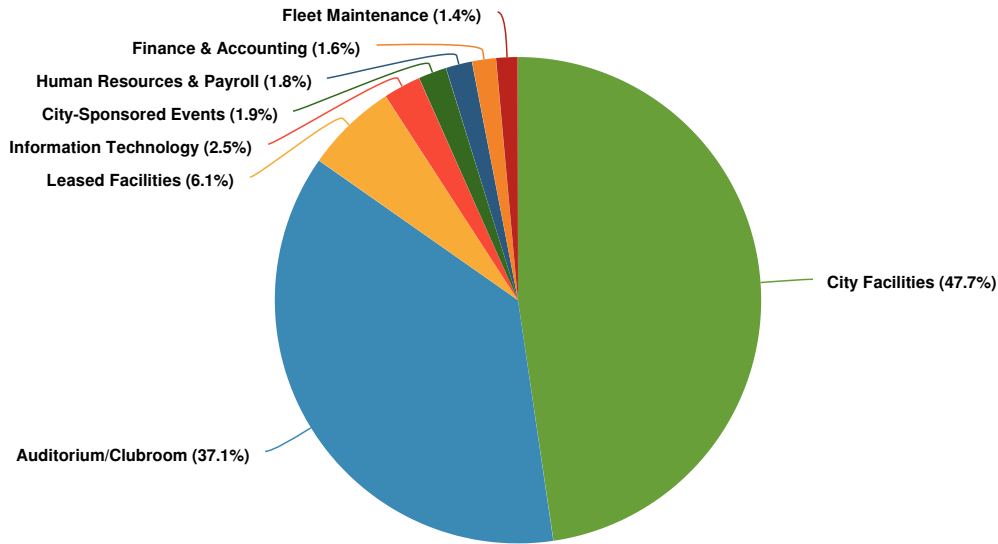
# City Facilities

## Expenditures Summary

**\$332,922** **-\$28,586**  
 (-7.91% vs. prior year)

## Expenditures by Function

### Budgeted Expenditures by Function



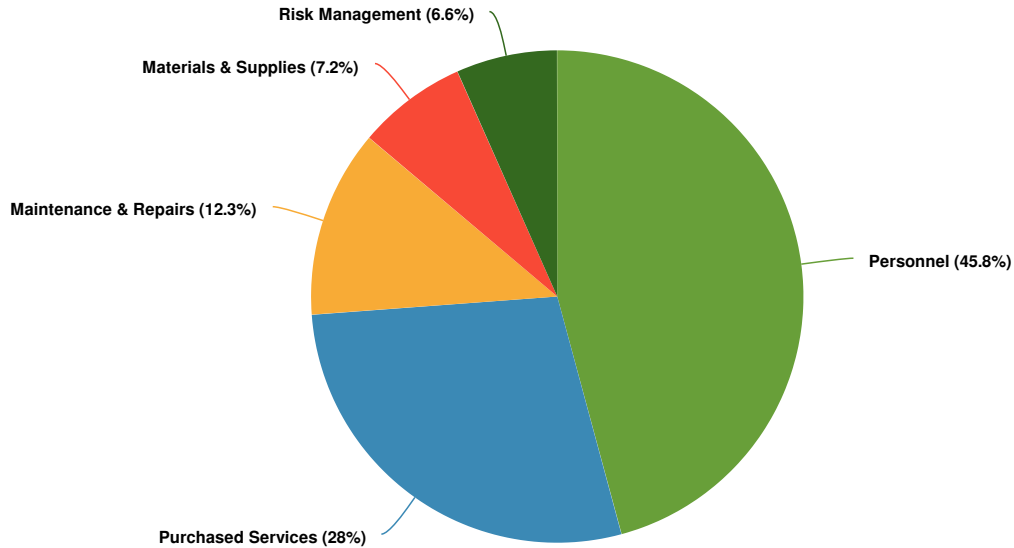
Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
City Facilities			
Finance & Accounting	\$4,475	\$5,328	19.1%
Human Resources & Payroll	\$5,425	\$5,841	7.7%
Information Technology	\$8,794	\$8,321	-5.4%
City-Sponsored Events	\$5,691	\$6,203	9%
City Facilities	\$159,374	\$158,744	-0.4%
Fleet Maintenance	\$5,075	\$4,773	-6%
Snow Plowing & Snow Removal	\$326	\$0	-100%
Auditorium/Clubroom	\$151,459	\$123,383	-18.5%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Leased Facilities	\$20,888	\$20,329	-2.7%
<b>Total City Facilities:</b>	<b>\$361,507</b>	<b>\$332,922</b>	<b>-7.9%</b>
<b>Total Expenditures:</b>	<b>\$361,507</b>	<b>\$332,922</b>	<b>-7.9%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$198,344	\$152,479	-23.1%
Maintenance & Repairs	\$35,600	\$41,050	15.3%
Purchased Services	\$78,077	\$93,302	19.5%
Risk Management	\$20,307	\$22,118	8.9%
Materials & Supplies	\$29,179	\$23,973	-17.8%
<b>Total Expense Objects:</b>	<b>\$361,507</b>	<b>\$332,922</b>	<b>-7.9%</b>



# Community Development

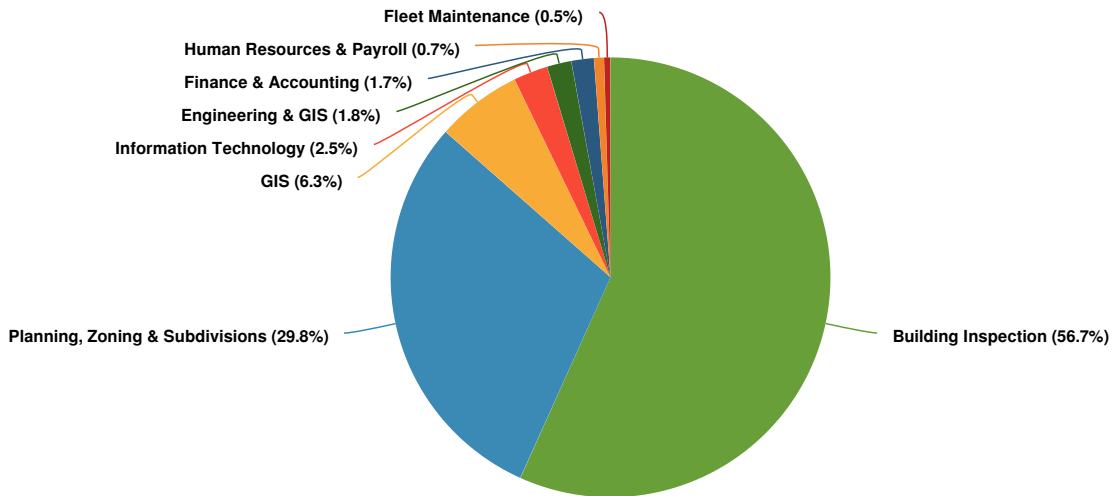
The Community Development department encompasses the activities related to GIS, planning and zoning, and building code inspection and enforcement. This department works closely with the public works department and the utility departments in planning infrastructure projects.

## Expenditures Summary

**\$601,524** **\$31,219**  
 (5.47% vs. prior year)

## Expenditures by Function

Budgeted Expenditures by Function



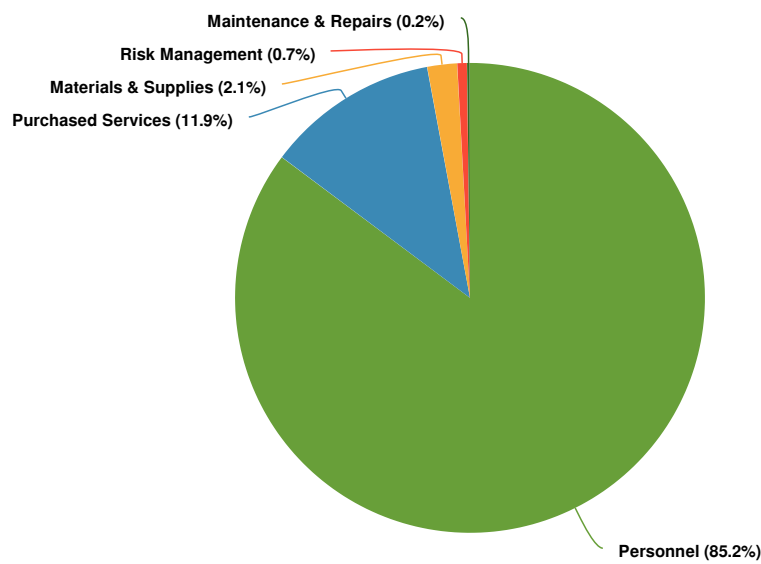
Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
Community Development			
Finance & Accounting	\$8,424	\$9,936	17.9%
Human Resources & Payroll	\$4,111	\$4,373	6.4%
Information Technology	\$17,576	\$15,169	-13.7%
Fleet Maintenance	\$2,801	\$2,820	0.7%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Planning, Zoning & Subdivisions	\$170,603	\$179,141	5%
GIS	\$32,658	\$37,958	16.2%
Engineering & GIS	\$6,117	\$10,870	77.7%
Building Inspection	\$328,015	\$341,257	4%
<b>Total Community Development:</b>	<b>\$570,305</b>	<b>\$601,524</b>	<b>5.5%</b>
<b>Total Expenditures:</b>	<b>\$570,305</b>	<b>\$601,524</b>	<b>5.5%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$498,246	\$512,640	2.9%
Maintenance & Repairs	\$1,300	\$1,161	-10.7%
Purchased Services	\$55,891	\$71,297	27.6%
Risk Management	\$2,991	\$4,068	36%
Materials & Supplies	\$11,877	\$12,358	4%
<b>Total Expense Objects:</b>	<b>\$570,305</b>	<b>\$601,524</b>	<b>5.5%</b>



# Public Works

The Public Works department is responsible for the construction, operation, and maintenance of the City's streets and related infrastructure and fleet maintenance. Activities include:

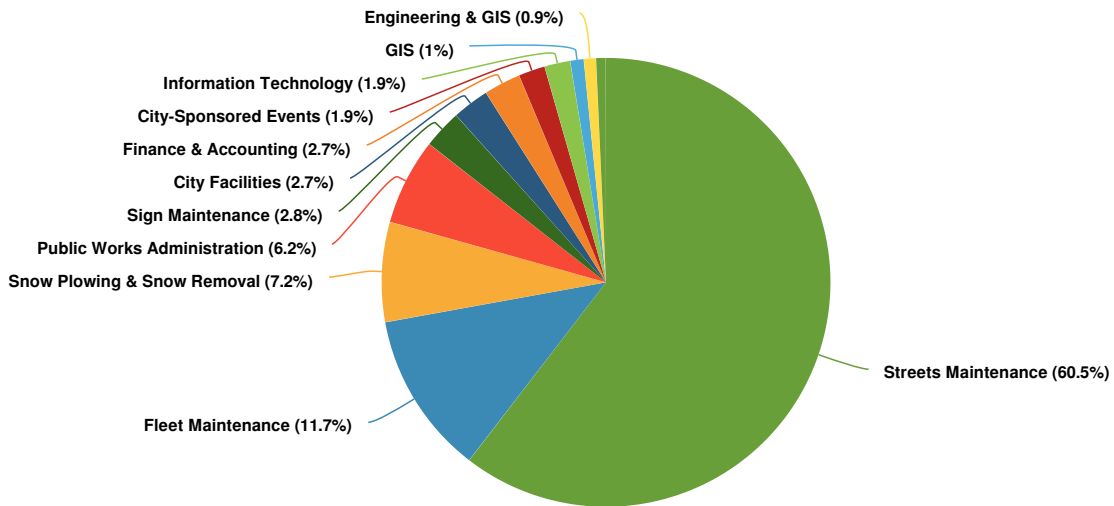
- Street maintenance
- Sign maintenance
- Snow plowing and snow removal

## Expenditures Summary

**\$1,518,577** **-\$67,973**  
 (-4.28% vs. prior year)

## Expenditures by Function

Budgeted Expenditures by Function



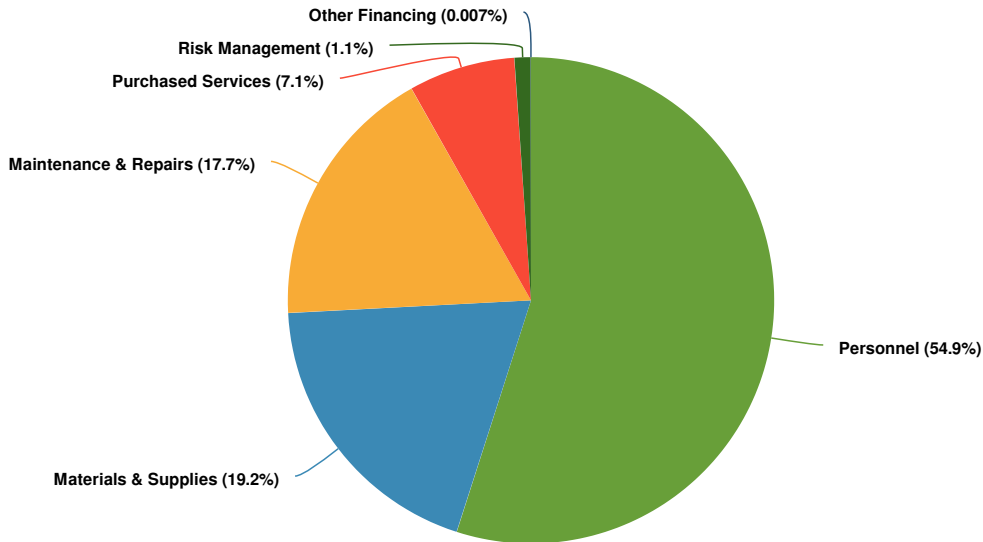
Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
Public Works			
Finance & Accounting	\$32,646	\$40,389	23.7%
Human Resources & Payroll	\$7,838	\$10,766	37.4%
Information Technology	\$30,183	\$28,217	-6.5%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Grants Administration	\$1,600	\$0	-100%
City-Sponsored Events	\$27,898	\$29,077	4.2%
City Facilities	\$42,469	\$40,442	-4.8%
Fleet Maintenance	\$188,019	\$177,903	-5.4%
Capital Outlay	\$44,770	\$0	-100%
Public Works Administration	\$99,123	\$94,398	-4.8%
Snow Plowing & Snow Removal	\$102,725	\$109,223	6.3%
GIS	\$14,897	\$14,789	-0.7%
Engineering & GIS	\$16,621	\$13,166	-20.8%
Streets Maintenance	\$871,189	\$917,986	5.4%
Sign Maintenance	\$47,466	\$42,221	-11.1%
Street Sweeping	\$59,106	\$0	-100%
<b>Total Public Works:</b>	<b>\$1,586,550</b>	<b>\$1,518,577</b>	<b>-4.3%</b>
<b>Total Expenditures:</b>	<b>\$1,586,550</b>	<b>\$1,518,577</b>	<b>-4.3%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$865,263	\$834,443	-3.6%
Maintenance & Repairs	\$328,998	\$268,100	-18.5%
Purchased Services	\$132,628	\$107,562	-18.9%
Risk Management	\$12,803	\$16,379	27.9%

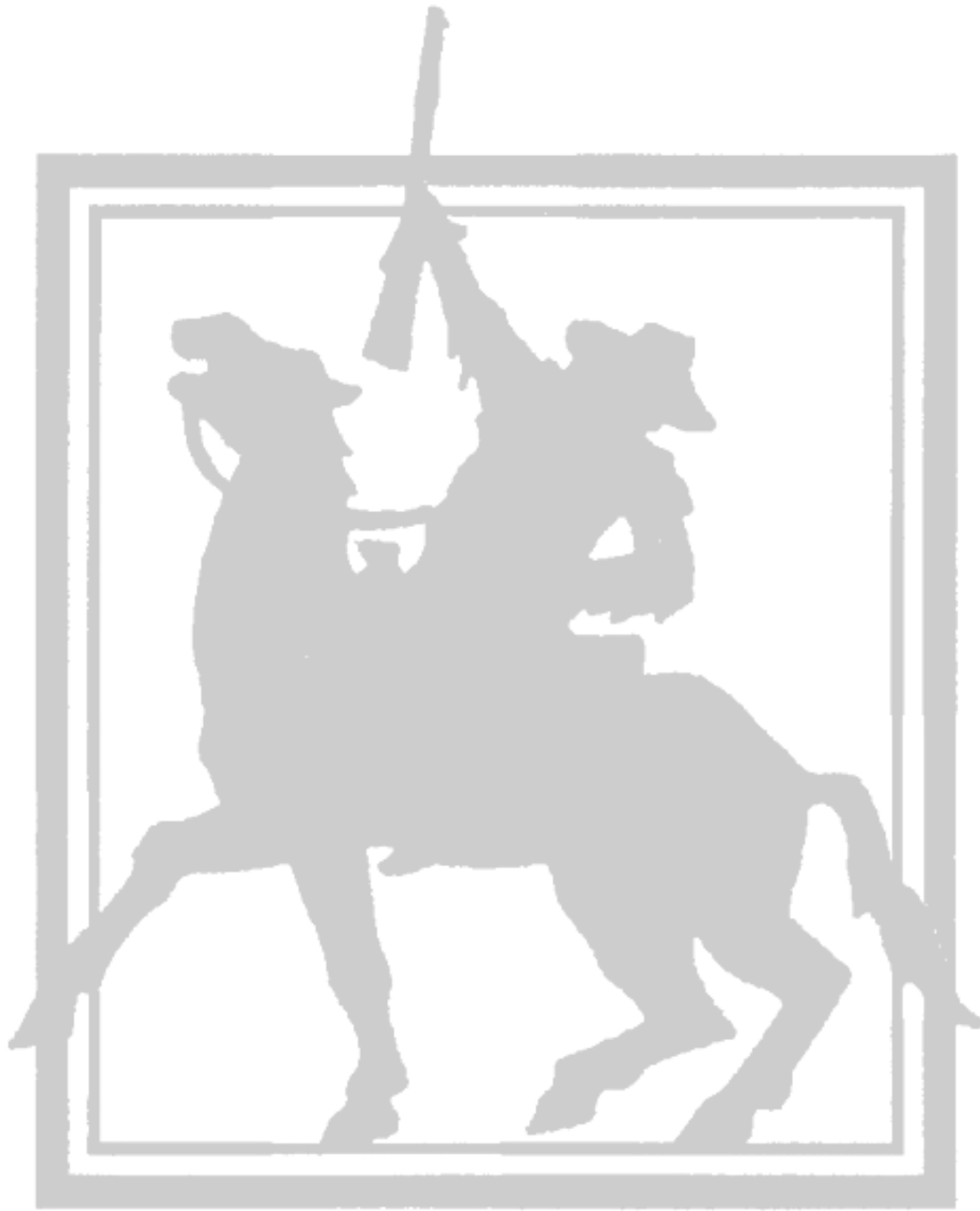




Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Materials & Supplies	\$152,088	\$291,993	92%
Other Financing	\$0	\$100	N/A
Operating Grants	\$50,000	\$0	-100%
Capital Expenses	\$44,770	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$1,586,550</b>	<b>\$1,518,577</b>	<b>-4.3%</b>



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WYOMING

# Solid Waste

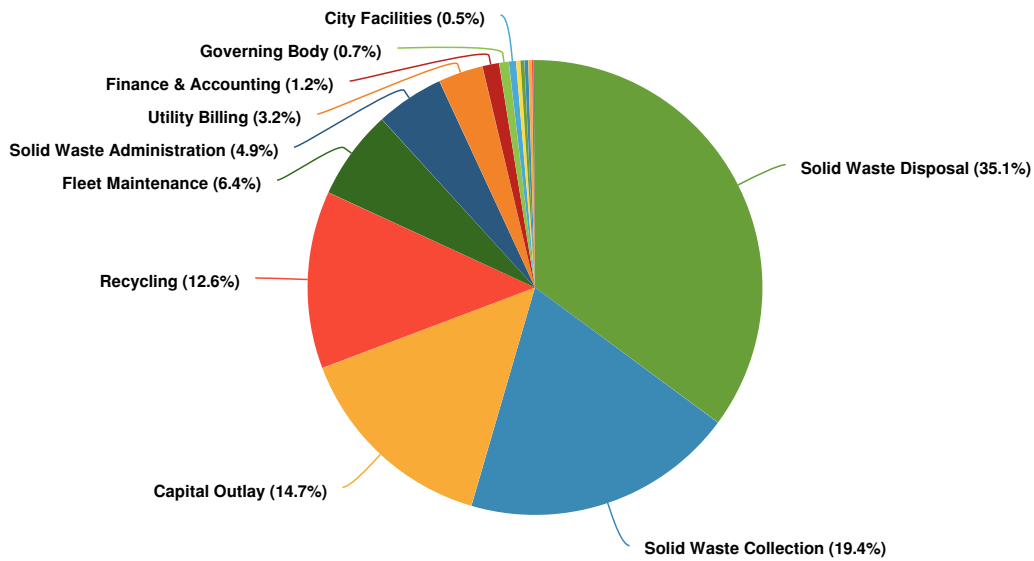
The Solid Waste department is responsible for the collection of solid waste and recycling within City boundaries. This department also operates a full-time recycling center.

## Expenditures Summary

**\$2,831,726** **\$22,058**  
 (0.79% vs. prior year)

## Expenditures by Function

### Budgeted Expenditures by Function



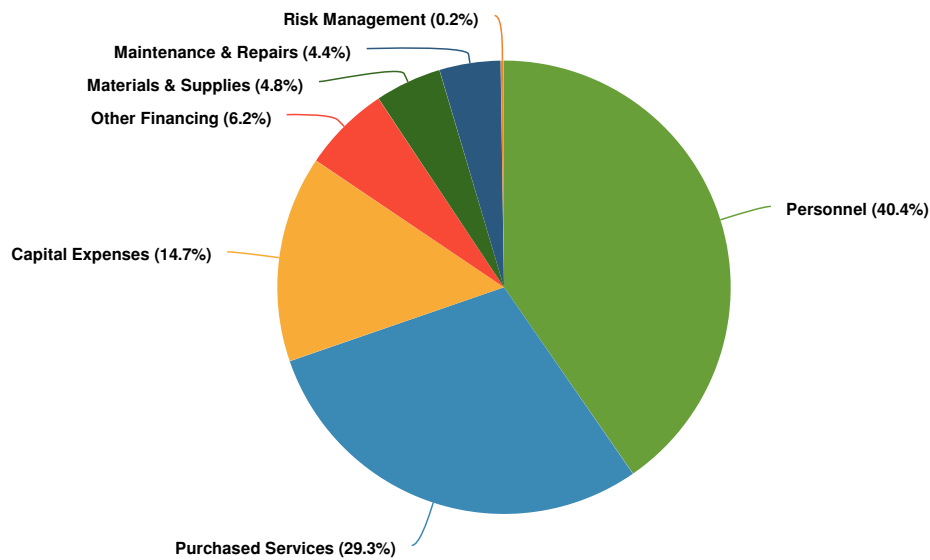
Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
Solid Waste			
Finance & Accounting	\$29,304	\$34,085	16.3%
Human Resources & Payroll	\$7,034	\$8,201	16.6%
Information Technology	\$7,158	\$7,149	-0.1%
City-Sponsored Events	\$3,434	\$3,649	6.3%
City Facilities	\$15,380	\$14,574	-5.2%
Fleet Maintenance	\$116,992	\$180,621	54.4%
Capital Outlay	\$459,983	\$416,984	-9.3%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Utility Billing	\$102,580	\$90,136	-12.1%
Governing Body	\$19,027	\$19,145	0.6%
Administration	\$7,129	\$7,728	8.4%
GIS	\$5,913	\$8,464	43.1%
Engineering & GIS	\$2,914	\$2,316	-20.5%
Solid Waste Administration	\$134,564	\$137,501	2.2%
Solid Waste Collection	\$572,822	\$549,653	-4%
Solid Waste Disposal	\$1,007,232	\$994,373	-1.3%
Recycling	\$318,202	\$357,148	12.2%
<b>Total Solid Waste:</b>	<b>\$2,809,668</b>	<b>\$2,831,726</b>	<b>0.8%</b>
<b>Total Expenditures:</b>	<b>\$2,809,668</b>	<b>\$2,831,726</b>	<b>0.8%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$1,071,483	\$1,143,420	6.7%
Maintenance & Repairs	\$63,500	\$123,500	94.5%
Purchased Services	\$827,373	\$830,845	0.4%
Risk Management	\$6,881	\$6,290	-8.6%
Materials & Supplies	\$131,619	\$134,646	2.3%
Other Financing	\$248,829	\$176,041	-29.3%
Capital Expenses	\$459,983	\$416,984	-9.3%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
<b>Total Expense Objects:</b>	<b>\$2,809,668</b>	<b>\$2,831,726</b>	<b>0.8%</b>



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WYOMING

# Water

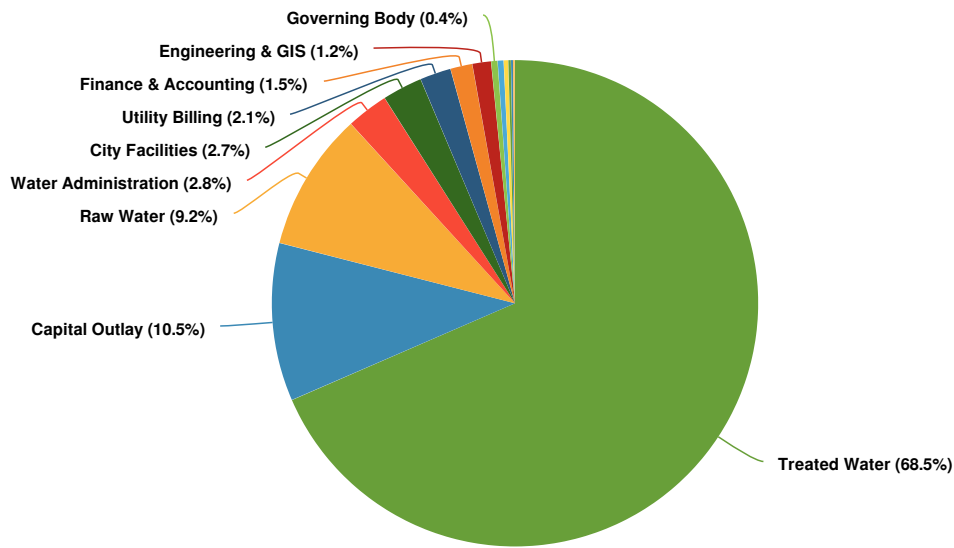
This department is responsible for the operation and maintenance of the City's treated water and raw water systems and storage tanks. It also provides maintenance and support for water mains, valves, fire hydrants, pumps, and reservoirs within the water systems.

## Expenditures Summary

**\$4,331,536** **-\$822,385**  
 (-15.96% vs. prior year)

## Expenditures by Function

Budgeted Expenditures by Function



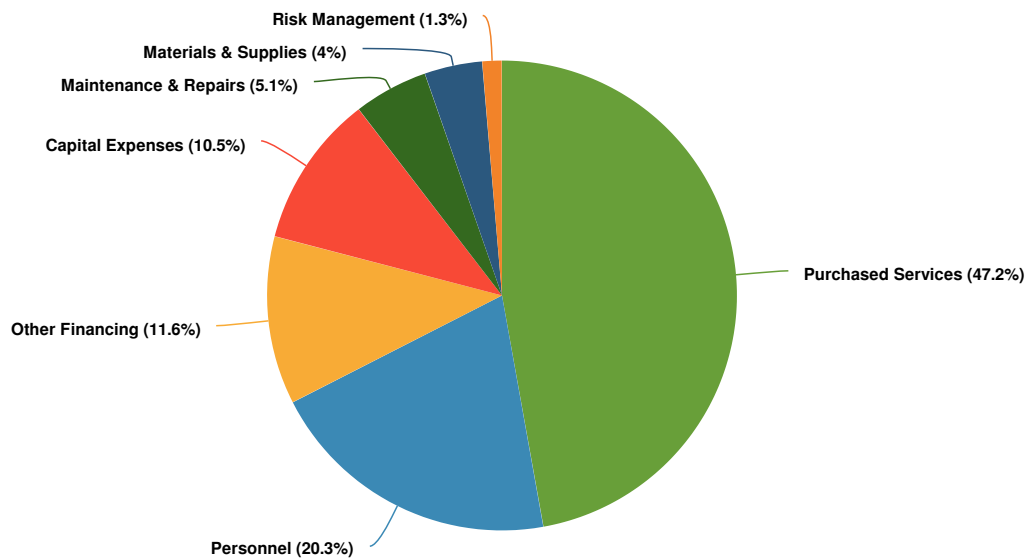
Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
Water			
Finance & Accounting	\$52,619	\$63,317	20.3%
Human Resources & Payroll	\$5,379	\$5,352	-0.5%
Information Technology	\$5,085	\$5,660	11.3%
Grants Administration	\$1,468	\$0	-100%
City Facilities	\$100,533	\$114,991	14.4%
Fleet Maintenance	\$10,658	\$12,903	21.1%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Capital Outlay	\$1,199,591	\$455,000	-62.1%
Utility Billing	\$95,108	\$89,580	-5.8%
Governing Body	\$19,027	\$19,145	0.6%
Administration	\$7,129	\$7,728	8.4%
GIS	\$15,068	\$17,315	14.9%
Engineering & GIS	\$67,617	\$53,779	-20.5%
Water Administration	\$114,255	\$120,430	5.4%
Treated Water	\$2,984,845	\$2,966,779	-0.6%
Raw Water	\$475,538	\$399,557	-16%
<b>Total Water:</b>	<b>\$5,153,920</b>	<b>\$4,331,536</b>	<b>-16%</b>
<b>Total Expenditures:</b>	<b>\$5,153,920</b>	<b>\$4,331,536</b>	<b>-16%</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$839,655	\$879,591	4.8%
Maintenance & Repairs	\$241,210	\$221,622	-8.1%
Purchased Services	\$2,027,787	\$2,044,094	0.8%
Risk Management	\$51,614	\$58,068	12.5%
Materials & Supplies	\$236,425	\$172,385	-27.1%
Other Financing	\$557,638	\$500,776	-10.2%
Capital Expenses	\$1,199,591	\$455,000	-62.1%





Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
<b>Total Expense Objects:</b>	<b>\$5,153,920</b>	<b>\$4,331,536</b>	<b>-16%</b>



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WYOMING

# Wastewater

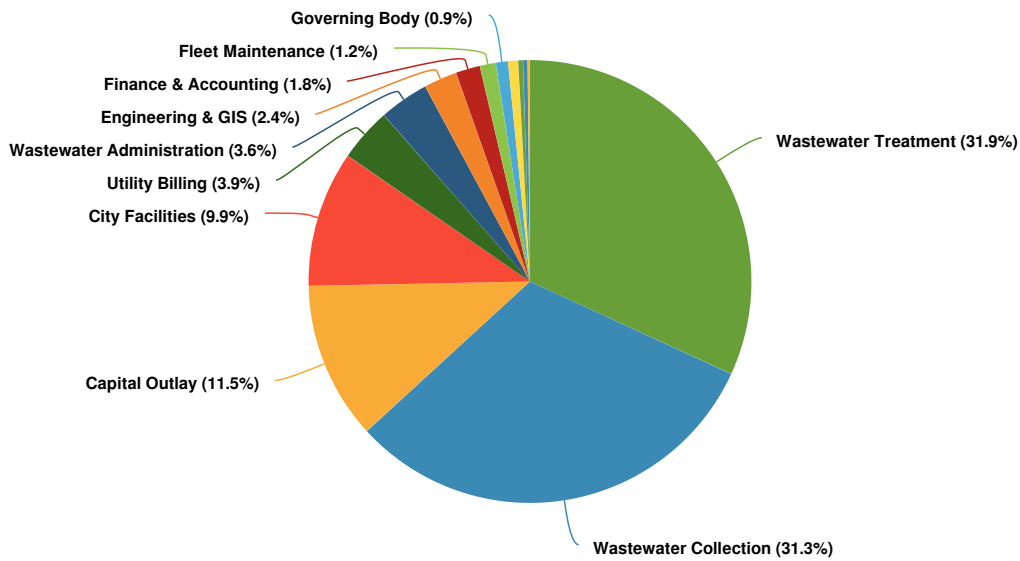
This department is responsible for the treatment, monitoring, and maintenance of the City's sewer lines, manholes, lagoods, and related apputenances. It also manages the sampling and testing of wastewater flows as required by the EPA and DEQ.

## Expenditures Summary

**\$2,175,677** **-\$263,142**  
 (-10.79% vs. prior year)

## Expenditures by Function

Budgeted Expenditures by Function



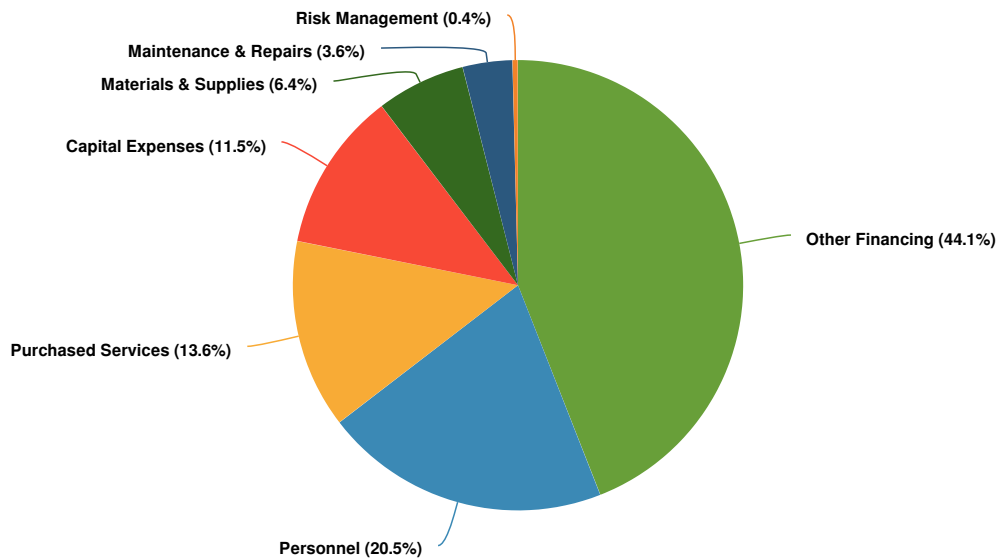
Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
Wastewater			
Finance & Accounting	\$34,550	\$38,773	12.2%
Human Resources & Payroll	\$3,444	\$3,444	0%
Information Technology	\$8,473	\$7,354	-13.2%
Grants Administration	\$4,404	\$0	-100%
City Facilities	\$151,114	\$216,096	43%
Fleet Maintenance	\$33,603	\$25,450	-24.3%
Capital Outlay	\$615,137	\$250,000	-59.4%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Utility Billing	\$91,804	\$85,393	-7%
Governing Body	\$19,027	\$19,145	0.6%
Administration	\$7,129	\$7,728	8.4%
GIS	\$13,449	\$16,051	19.3%
Engineering & GIS	\$64,096	\$52,609	-17.9%
Wastewater Administration	\$75,836	\$78,747	3.8%
Wastewater Collection	\$673,138	\$681,800	1.3%
Wastewater Treatment	\$643,615	\$693,088	7.7%
<b>Total Wastewater:</b>	<b>\$2,438,819</b>	<b>\$2,175,677</b>	<b>-10.8%</b>
<b>Total Expenditures:</b>	<b>\$2,438,819</b>	<b>\$2,175,677</b>	<b>-10.8%</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$462,470	\$446,670	-3.4%
Maintenance & Repairs	\$135,398	\$77,669	-42.6%
Purchased Services	\$220,951	\$295,233	33.6%
Risk Management	\$8,440	\$8,372	-0.8%
Materials & Supplies	\$159,115	\$139,259	-12.5%
Other Financing	\$837,308	\$958,474	14.5%
Capital Expenses	\$615,137	\$250,000	-59.4%
<b>Total Expense Objects:</b>	<b>\$2,438,819</b>	<b>\$2,175,677</b>	<b>-10.8%</b>



# Electric

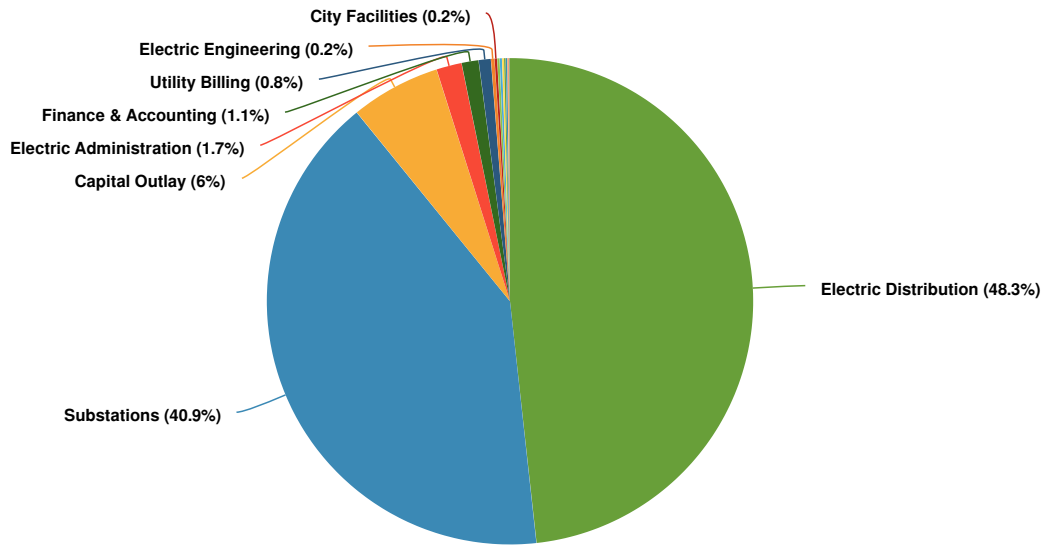
The City of Cody operates an electric distribution system and purchases wholesale power from the Wyoming Municipal Power Agency for resale to residential and commercial customers within the City of Cody. This department is responsible for the operation and maintenance of the City's electrical distribution system.

## Expenditures Summary

**\$12,658,551** **-\$141,784**  
 (-1.11% vs. prior year)

## Expenditures by Function

Budgeted Expenditures by Function



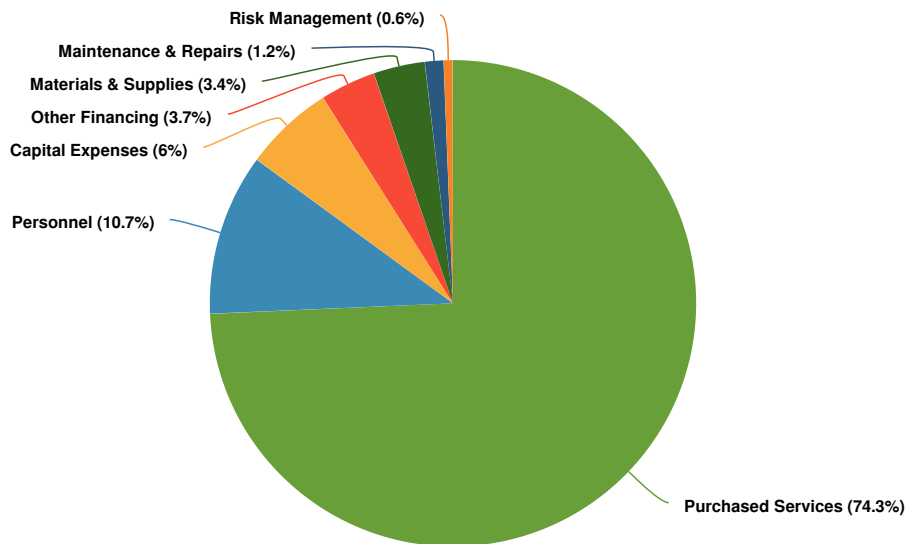
Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
Electric			
Finance & Accounting	\$120,755	\$143,407	18.8%
Human Resources & Payroll	\$6,643	\$7,503	12.9%
Information Technology	\$14,169	\$13,552	-4.4%
City-Sponsored Events	\$5,664	\$6,176	9%
City Facilities	\$24,869	\$22,619	-9%
Fleet Maintenance	\$21,713	\$13,996	-35.5%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Capital Outlay	\$760,524	\$755,984	-0.6%
Utility Billing	\$123,475	\$101,096	-18.1%
Governing Body	\$19,856	\$19,974	0.6%
Administration	\$7,129	\$7,728	8.4%
GIS	\$14,716	\$15,649	6.3%
Electric Administration	\$452,572	\$213,711	-52.8%
Electric Engineering	\$29,580	\$30,233	2.2%
Electric Distribution	\$6,171,335	\$6,110,071	-1%
Substations	\$5,006,094	\$5,175,646	3.4%
Customer Utility Services	\$21,240	\$21,206	-0.2%
<b>Total Electric:</b>	<b>\$12,800,334</b>	<b>\$12,658,551</b>	<b>-1.1%</b>
<b>Total Expenditures:</b>	<b>\$12,800,334</b>	<b>\$12,658,551</b>	<b>-1.1%</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$1,302,993	\$1,359,931	4.4%
Maintenance & Repairs	\$169,395	\$156,720	-7.5%
Purchased Services	\$9,385,671	\$9,407,622	0.2%
Risk Management	\$65,665	\$77,961	18.7%
Materials & Supplies	\$595,942	\$433,038	-27.3%
Other Financing	\$520,144	\$467,295	-10.2%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Capital Expenses	\$760,524	\$755,984	-0.6%
<b>Total Expense Objects:</b>	<b>\$12,800,334</b>	<b>\$12,658,551</b>	<b>-1.1%</b>



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CITY OF CODY  

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WYOMING



# Storm Drainage

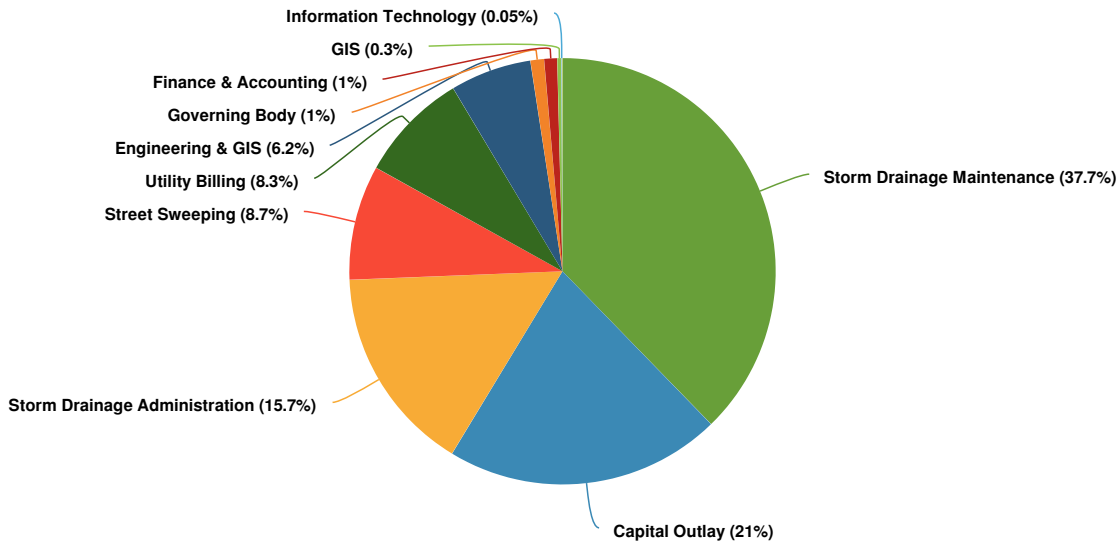
The City of Cody maintains and operates a storm drainage system to help prevent flooding by diverting rainwater and melted snow off streets and other paved surfaces. This department is responsible for the management, maintenance, and improvements of the City's storm drainage system.

## Expenditures Summary

**\$715,865** **\$203,279**  
 (39.66% vs. prior year)

## Expenditures by Function

Budgeted Expenditures by Function



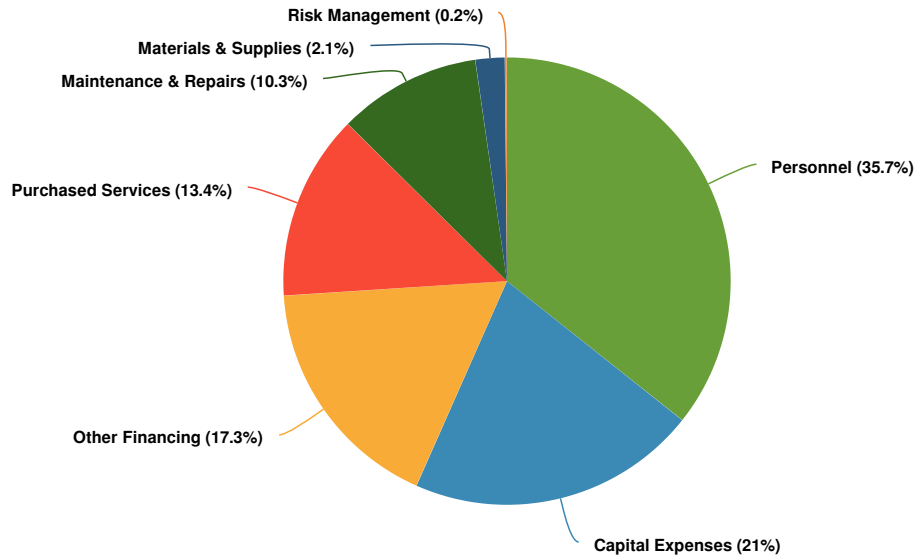
Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures			
Storm Drainage			
Finance & Accounting	\$1,125	\$7,065	528%
Human Resources & Payroll	\$412	\$243	-41.1%
Information Technology	\$0	\$351	N/A
Utility Billing	\$13,262	\$59,745	350.5%
Capital Outlay	\$0	\$150,000	N/A
Governing Body	\$7,461	\$7,461	0%



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
GIS	\$0	\$2,143	N/A
Engineering & GIS	\$42,810	\$44,120	3.1%
Storm Drainage Administration	\$226,175	\$112,301	-50.3%
Storm Drainage Maintenance	\$221,341	\$270,068	22%
Street Sweeping	\$0	\$62,368	N/A
<b>Total Storm Drainage:</b>	<b>\$512,586</b>	<b>\$715,865</b>	<b>39.7%</b>
<b>Total Expenditures:</b>	<b>\$512,586</b>	<b>\$715,865</b>	<b>39.7%</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$127,739	\$255,417	100%
Maintenance & Repairs	\$13,500	\$74,000	448.1%
Purchased Services	\$240,604	\$96,101	-60.1%
Risk Management	\$1,125	\$1,100	-2.2%
Materials & Supplies	\$5,485	\$15,114	175.6%
Other Financing	\$124,133	\$124,133	0%
Capital Expenses	\$0	\$150,000	N/A
<b>Total Expense Objects:</b>	<b>\$512,586</b>	<b>\$715,865</b>	<b>39.7%</b>



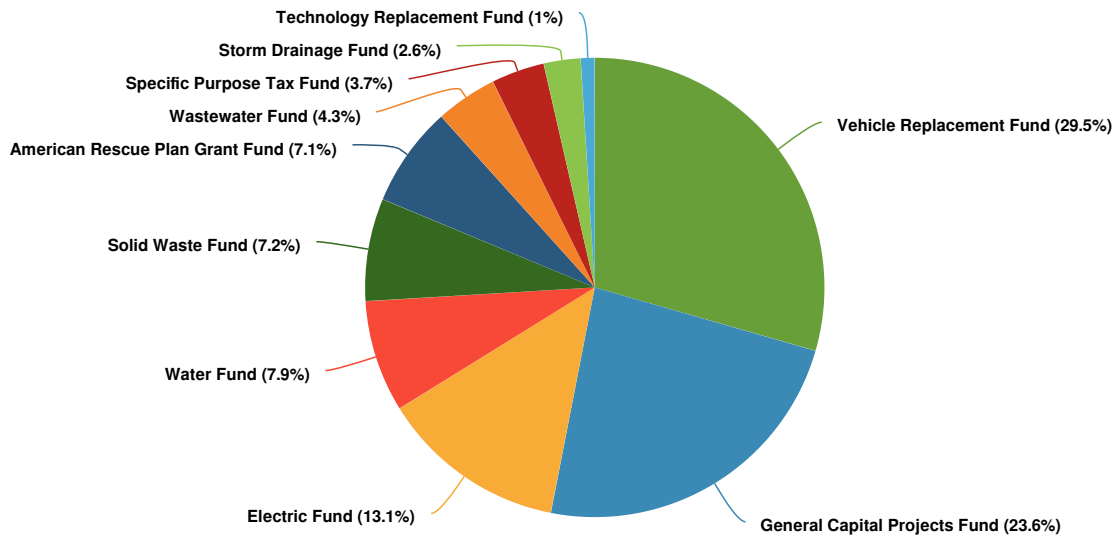
# Capital Projects

## Expenditures Summary

**\$5,772,344** **-\$1,748,058**  
 (-23.24% vs. prior year)

## Expenditures by Fund

2024 Expenditures by Fund



Name	FY2024 Budgeted
<b>General Capital Projects Fund</b>	
Special Vehicle/Evidence Bldg	\$60,000
Mentock Park Restroom Upgrade	\$181,000
Lion's Club Park Picnic Area	\$125,000
Tire Change Machine	\$35,000
Chip Sealing 2021	\$15,264
29th St Pathway	\$41,000
Cougar Ave Extension Phase 1	\$274,776
Cougar Ave Overlay	\$225,000
Robert St Pedestrian Path	\$75,000
Rec Center Carpet Replacement	\$280,000
Pool UV System	\$51,000



Name	FY2024 Budgeted
<b>Total General Capital Projects Fund:</b>	<b>\$1,363,040</b>
<b>Technology Replacement Fund</b>	
Verkada Security System	\$35,250
Captioning Streaming Encoder Server	\$21,285
<b>Total Technology Replacement Fund:</b>	<b>\$56,535</b>
<b>Vehicle Replacement Fund</b>	
Vehicle Replacement	\$333,098
<i>Travel SUV 1024</i>	<i>\$33,098</i>
<i>Tactical vehicle 1043</i>	<i>\$250,000</i>
<i>New Lieutenant Vehicle</i>	<i>\$50,000</i>
Vehicle Replacement	\$348,854
<i>John Deere Loader H02</i>	<i>\$263,854</i>
<i>Side Dump Trailer NEW</i>	<i>\$85,000</i>
Vehicle Replacement	\$640,614
<i>Ford Pickup B12</i>	<i>\$43,629</i>
<i>Sanitation Truck C07</i>	<i>\$270,275</i>
<i>Pickup w/flatbed &amp; plow 1032</i>	<i>\$65,481</i>
<i>Sanitation Truck 1030</i>	<i>\$261,229</i>
Vehicle Replacement	\$53,629
<i>Pickup B34</i>	<i>\$53,629</i>
Vehicle Replacement	\$52,800
<i>Cargo Van Rebid</i>	<i>\$52,800</i>
Vehicle Replacement	\$271,480
<i>Crew Cab Flatbed B40</i>	<i>\$51,372</i>
<i>Bucket Truck 1033</i>	<i>\$220,108</i>
<b>Total Vehicle Replacement Fund:</b>	<b>\$1,700,475</b>
<b>Specific Purpose Tax Fund</b>	
Chip Sealing 2020	\$90,862
Demaris Street Overlay	\$24,634
Chip Sealing 2023	\$100,000
<b>Total Specific Purpose Tax Fund:</b>	<b>\$215,496</b>
<b>American Rescue Plan Grant Fund</b>	
Mobile Data Terminals	\$201,830
Auditorium Facility Plan	\$75,000
Auditorium Dishwasher Replacement	\$17,000
2022 Chip Seal	\$100,000
Pool Deck Floor Scrubber	\$15,000
<b>Total American Rescue Plan Grant Fund:</b>	<b>\$408,830</b>
<b>Solid Waste Fund</b>	
Newspaper Storage Bldg & Dock	\$70,000



Name	FY2024 Budgeted
SW Shop Office/Breakroom	\$100,000
Steel Dumpsters	\$180,000
Roll Out Bins	\$16,000
Brush Truck	\$50,984
<b>Total Solid Waste Fund:</b>	<b>\$416,984</b>
<b>Water Fund</b>	
17th St RW Crossing	\$50,000
26th & Holler RW Extension	\$75,000
Pressure Valve Replacements	\$132,000
Cody Res RW Pumps & Filtration	\$198,000
<b>Total Water Fund:</b>	<b>\$455,000</b>
<b>Wastewater Fund</b>	
19th Street Sewer Lines	\$200,000
North Lift Station Upgrades	\$50,000
<b>Total Wastewater Fund:</b>	<b>\$250,000</b>
<b>Electric Fund</b>	
Electric Shop	\$400,000
Brush Truck	\$50,984
Electrinc Lines - Canyon Meado	\$240,000
Stampede Ave OH Line Replacement	\$65,000
<b>Total Electric Fund:</b>	<b>\$755,984</b>
<b>Storm Drainage Fund</b>	
Big Horn Ave Detention Ponds	\$150,000
<b>Total Storm Drainage Fund:</b>	<b>\$150,000</b>
<b>Total:</b>	<b>\$5,772,344</b>

